

Exhibit D

Delphi Corporation

Summary of 2006 Fees by Professional

For the Period July 29, 2006 through September 1, 2006

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2006 Consolidated Audit - A1									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/29/2006	Preparation of Q2 AHG SRM.	2.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/29/2006	Preparation and review of E&C SRM.	2.9			A1
Pagac	Matthew M.	MMP	Manager	7/29/2006	E&C - Reviewing first quarter workpapers	5.4			A1
Pagac	Matthew M.	MMP	Manager	7/29/2006	E&C - Providing engagement supervision to the team	3.2			A1
Rodriguez	Michael J.	MJR	Staff	7/29/2006	Perform inventory observation procedures at the Company's Clinton, Mississippi Packard Electric facility.	8.0			A1
Asher	Kevin F.	KFA	Partner	7/30/2006	Review of Packard Q1 work papers	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/30/2006	Review of Packard divisional materials in advance of 8/1/06 meeting.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/30/2006	Review of Saginaw Divisional meeting presentation.	3.3			A1
Pagac	Matthew M.	MMP	Manager	7/30/2006	AHG - Reviewing first quarter ASM	3.2			A1
Pagac	Matthew M.	MMP	Manager	7/30/2006	AHG - Planning second quarter review	1.1			A1
Pagac	Matthew M.	MMP	Manager	7/30/2006	E&C - Reviewing first quarter workpapers	3.4			A1
Pagac	Matthew M.	MMP	Manager	7/30/2006	E&C - Discussions with engagement management on first quarter review	1.9			A1
Abraham	Lisa M.	LMA	Intern	7/31/2006	Reformatted files and workpapers for Steering	1.4			A1
Abraham	Lisa M.	LMA	Intern	7/31/2006	Consolidated and verified LID Population Documents and Testing Templates	1.8			A1
Abraham	Lisa M.	LMA	Intern	7/31/2006	Steering User Access Testing	2.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/31/2006	Preparation of budget to actual reports for actual hours through 7/28.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/31/2006	Print, log and file internal audit reports received for review.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/31/2006	Correspondence with R. Huter Coleman regarding confirmation of all 2006 IA received.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	7/31/2006	Review IA report listing received from R. Hunter-Coleman to confirm we have received all reports listed.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	7/31/2006	Correspondence with J. Walker regarding E&Y New MAC Address.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/31/2006	Correspondence with S. Ludlow regarding Mailbox Requests - A. Krabill name misspelled.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/31/2006	Preparation of emails to team with temporary passwords for voicemail.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	7/31/2006	Miscellaneous activities such as providing assistance to engagement team.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	7/31/2006	Correspondence with E. Slazinski, M. Hatzfeld and K. Asher regarding Delphi Packard Divisional Visit.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	7/31/2006	Correspondence with M. Sakowski regarding E&Y New MAC Address for K. Barber.	0.1			A1
Barber	Keith A.	KAB	Senior	7/31/2006	DGL/JE - Corporate review of mainframe file.	4.9			A1
Boehm	Michael J.	MJB	Manager	7/31/2006	Corporate Walkthroughs - Review of Corporate CJV process.	1.1			A1
Boehm	Michael J.	MJB	Manager	7/31/2006	E&S interim - Discussions with E. Marold regarding AR confirmation procedures at E&S and coordination of obtaining related file from client.	0.5			A1
Boehm	Michael J.	MJB	Manager	7/31/2006	E&S Quarterly Review - Review of significant accounting memos, Q2 reserves, and significant transactions from E&S in Q2.	2.6			A1
Boehm	Michael J.	MJB	Manager	7/31/2006	Quarterly Review - Reviewed Quarterly responsibilities checklist.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/31/2006	Quarterly Review - Status update meeting with A. Ranney regarding 10Q tie-out procedures.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chandler	Chase	CC	Intern	7/31/2006	Created analytics for the Q2 liability subject to compromise account. for comparison to prior year.	0.4			A1
Chandler	Chase	CC	Intern	7/31/2006	Provided documents from the SEC website per M. Boehm regarding preparation for interim analytic procedures for Delphi	1.1			A1
Chandler	Chase	CC	Intern	7/31/2006	Highlighted significant accounts that were above our scope for the Q2 analytics.	1.2			A1
Chandler	Chase	CC	Intern	7/31/2006	Q1 - preparation of spreadsheets analyzing Q1 fluctuations in account balances	2.5			A1
Chandler	Chase	CC	Intern	7/31/2006	Finished updating the Q1 and Q2 significant reserve accounts and signed off on them	3.4			A1
Heater	Patricia A.	PAH	Staff	7/31/2006	Documentation of Delphi Inventory	3.9			A1
Hegelmann	Julie Ann	JAH	Senior	7/31/2006	Discussion with A. Ranney regarding variance analysis on deferred taxes and other tax accounts	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	7/31/2006	Send follow-up to J. Ericson & R. Patel re: reminder for remaining open items and questions	0.3			A1
Henning	Jeffrey M.	JMH	Partner	7/31/2006	Review of D&T 2005 audit workpapers	3.8			A1
Kearns	Matthew R.	MRK	Senior	7/31/2006	E&C - meeting with N. Saad to discuss Q2 B/S analytics.	1.3			A1
Kearns	Matthew R.	MRK	Senior	7/31/2006	E&C - reviewing API Reserve balance as of 6/30/06	2.2			A1
Kearns	Matthew R.	MRK	Senior	7/31/2006	E&C - working on various other analytics related to Q2	2.6			A1
Marold	Erick W.	EWM	Senior	7/31/2006	Performed the financial statement close walkthrough with R. Reimink, M. Whiteman and B. Murray.	3.8			A1
Marold	Erick W.	EWM	Senior	7/31/2006	Reviewed E&S income statement analytics and prepared follow-up questions for division.	2.2			A1
Marold	Erick W.	EWM	Senior	7/31/2006	Met with B. Murray to discuss the Q2 adjustment to the FAS 112 Jobs Bank accrual.	2.8			A1
Marold	Erick W.	EWM	Senior	7/31/2006	Discussion with D. Gusting regarding our A/R confirmation procedures.	1.2			A1
Martell	Michael A.	MAM	Principle	7/31/2006	IT Progress update discussion with team	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/31/2006	Packard - Completion of the Q2 SRM.	0.2			A1
Miller	Nicholas S.	NSM	Manager	7/31/2006	Packard - Review of the Q2 metrics review.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	7/31/2006	Packard - Discussions with M. Hatzfeld regarding the status of the quarter, and walkthrough of quarterly files.	0.5			A1
Miller	Nicholas S.	NSM	Manager	7/31/2006	Packard - Completion of the Q1 metrics review.	0.6			A1
Miller	Nicholas S.	NSM	Manager	7/31/2006	Packard - Finalize sign-off on the Quarterly checklist.	0.9			A1
Miller	Nicholas S.	NSM	Manager	7/31/2006	Wrap-up of Packard quarterly fluctuation analysis.	3.4			A1
Miller	Nicholas S.	NSM	Manager	7/31/2006	Packard - Finalize sign-offs for walkthroughs.	1.1			A1
Pagac	Matthew M.	MMP	Manager	7/31/2006	AHG - Review first quarter workpapers.	1.4			A1
Pagac	Matthew M.	MMP	Manager	7/31/2006	AHG - Reviewing warranty calculation.	3.4			A1
Pagac	Matthew M.	MMP	Manager	7/31/2006	E&C - Reviewing first quarter ASM	3.2			A1
Pagac	Matthew M.	MMP	Manager	7/31/2006	E&C - Planning second quarter review	2.0			A1
Ranney	Amber C.	ACR	Senior	7/31/2006	Corporate Walkthroughs-documenting our walkthrough of the Extended Disability Benefit plan.	2.2			A1
Ranney	Amber C.	ACR	Senior	7/31/2006	Corporate Walkthroughs-clearing Pension/OPEB walkthrough review notes.	2.3			A1
Ranney	Amber C.	ACR	Senior	7/31/2006	Quarterly Review-meeting with M. Fraylick to obtain Workers' Comp valuation for Q2.	0.4			A1
Ranney	Amber C.	ACR	Senior	7/31/2006	Quarterly Review-going over topics to include in the Q1/Q2 SRM with audit team.	0.6			A1
Ranney	Amber C.	ACR	Senior	7/31/2006	Quarterly Review-creating a consolidated schedule of all TB's to equal total Delphi	0.7			A1
Ranney	Amber C.	ACR	Senior	7/31/2006	Quarterly Review-meeting with B. Murray to obtain items for our Q2 review.	0.9			A1
Ranney	Amber C.	ACR	Senior	7/31/2006	Quarterly Review-completing the corporate TB analytics.	2.4			A1
Rasmussen	Kyle M.	KMR	Intern	7/31/2006	Updating the Delphi Corp. independence tree on the E&Y GIS website.	8.8			A1
Rothmund	Mario Valentin	MVR	Staff	7/31/2006	AHG - Preparation of the Income Statement Analysis including the Q2 Q1 Analysis, the Q2 to Q2 Budget Analysis and Q2 vs. Q2 '05 analysis.	4.6			A1
Rothmund	Mario Valentin	MVR	Staff	7/31/2006	AHG - Meeting with J. McGee to discuss the fluctuations.	1.1			A1
Sheckell	Steven F.	SFS	Partner	7/31/2006	Review of quarterly review workpapers	3.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	7/31/2006	Review of D&T 2005 workpapers.	4.8			A1
Simpson	Jamie	JS	Senior Manager	7/31/2006	Discussion with E. Marold regarding non-standard JE testing.	0.7			A1
Simpson	Jamie	JS	Senior Manager	7/31/2006	Preparation of Q1/Q2 Summary review memorandum.	1.1			A1
Stille	Mark Jacob	MJS	Staff	7/31/2006	Periodic review testing follow-up for steering.	0.7			A1
Stille	Mark Jacob	MJS	Staff	7/31/2006	New/changed user testing follow-up.	1.1			A1
Stille	Mark Jacob	MJS	Staff	7/31/2006	Time spent with L Abraham going over Steering testing questions and follow-up.	1.5			A1
Stille	Mark Jacob	MJS	Staff	7/31/2006	Time spent working on Delphi NSJE.	3.4			A1
Abraham	Lisa M.	LMA	Intern	8/1/2006	Completion of Steering Program Change testing	0.4			A1
Abraham	Lisa M.	LMA	Intern	8/1/2006	User Access Testing for Steering	0.8			A1
Abraham	Lisa M.	LMA	Intern	8/1/2006	Organized documents and labeled workpapers for Steering Program Change	1.1			A1
Abraham	Lisa M.	LMA	Intern	8/1/2006	SAP Program Change testing	2.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Coordination of copy of draft Audit Committee slides fo K. Asher per S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Correspondence with A. Ranney regarding D. Ford's schedule/staffing.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Preparation of email to J. Simpson, A. Krabill, and M. Hatzfeld regarding Delphi Internal Audit Reports.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Correspondence with Mexico regarding global settlermer invoicing procedures for Packard Physical Inventory Obs.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Correspondence with K. Rasmussen and J. Simpson regarding FROR's in GIS.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Correspondence with M. Hatzfeld regarding Badge (24/ access).	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Correspondence with M. Sakowski regarding Updated MAC Address for K. Gerber.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Additional correspondence with M. Sakowski regarding E&Y New MAC Address for K. Barber.	0.1			A1
Asher	Kevin F.	KFA	Partner	8/1/2006	Review of Q1 quarterly review work papers	1.1			A1
Asher	Kevin F.	KFA	Partner	8/1/2006	Packard quarterly review meetings	5.1			A1
Barber	Keither A.	KAB	Senior	8/1/2006	SAP/JE - Profiled and reviewed client data received.	3.1			A1
Boehm	Michael J.	MJB	Manager	8/1/2006	DPSS Interim - Coordination of DPSS API at Plainfield Warehouse with D. Langford and O. Elder.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/1/2006	E&S interim - Discussions with M. Wilkes regarding E&S interim SOX work.	0.6			A1
Boehm	Michael J.	MJB	Manager	8/1/2006	E&S interim - Review of interim client assistance listing for delivery to M. Wilkes and M. McWhorter.	1.4			A1
Boehm	Michael J.	MJB	Manager	8/1/2006	E&S Quarterly Review - Review of Subsequent Event Accounting Guidance and related discussion regarding Shinwa warranty issue at E&S.	1.1			A1
Boehm	Michael J.	MJB	Manager	8/1/2006	E&S Quarterly Review - Drafting of E&S SRM and open items list for client.	1.2			A1
Boehm	Michael J.	MJB	Manager	8/1/2006	Quarterly Review - Discussed FX rates used within Hyperion with E. Marold and compared to external source documentation.	0.4			A1
Chandler	Chase	CC	Intern	8/1/2006	Created audit files for Q2	0.6			A1
Chandler	Chase	CC	Intern	8/1/2006	Copied part of the Q2 file from Corporate accounting.	0.7			A1
Chandler	Chase	CC	Intern	8/1/2006	Confirmed accounts in the Intercompany Profit Reserve debtors groups were the only accounts that contained inventory at 10/31/05.	2.1			A1
Chandler	Chase	CC	Intern	8/1/2006	Filled out the missing accounts that brought our totals for the Q1 consolidated balance to equal the totals listed for Delphi in Hyperion	2.5			A1
Chandler	Chase	CC	Intern	8/1/2006	Filled in missing accounts for the income statement to correct the difference between the Delphi total and the totals we summarized.	3.1			A1
Gerber	Katherine A.	KAG	Senior	8/1/2006	T&I - Introductions to T&I personnel	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAG	Senior	8/1/2006	T&I - Review reserve rollforward from Q1 - Q2	0.2			A1
Gerber	Katherine A.	KAG	Senior	8/1/2006	T&I - Balance Sheet and Income Statement fluctuation analysis - compared balances from Q1 to Q2 and documented explanation for changes	2.3			A1
Gerber	Katherine A.	KAG	Senior	8/1/2006	T&I - Journal entry review - sort & document over-scope journal entries	4.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/1/2006	Packard -Travel time to Warren, OH.	3.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/1/2006	Attendance at Packard Divisional Quarter Review meeting with K. Asher, B. Dellinger, T. Timko, N. Hotchkin, C. Zerull and various accounting personnel.	5.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/1/2006	Q1 & Q2 - discuss status of check list and status to SRM's with A. Ranney.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/1/2006	Q1 - Draft Schedule for France DTA & DTL, tying back to valuation allowance memo	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/1/2006	Q1 - Review e-mails sent from Connie and Janet, printing out attachments.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	8/1/2006	Q1 - Review and tick attachments from e-mails sent from Connie and Janet.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	8/1/2006	Q1 - Respond to e-mails with questions on the documents received from Connie and Janet.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/1/2006	Q2 - ETR schedules - tie out work papers	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/1/2006	Q1 - Work on draft of summary tax memorandum	2.7			A1
Henning	Jeffrey M.	JMH	Partner	8/1/2006	Conf. call with M. Pagac re: Status of E&C quarter	1.2			A1
Henning	Jeffrey M.	JMH	Partner	8/1/2006	D&T workpaper review - AHG, Saginaw, and E&C	6.3			A1
Henning	Jeffrey M.	JMH	Partner	8/1/2006	Review 10-Q comments.	0.7			A1
Henning	Jeffrey M.	JMH	Partner	8/1/2006	Review status agenda.	0.3			A1
Kearns	Matthew R.	MRK	Senior	8/1/2006	E&C - reviewing freight accrual reserve with J. Brooks.	1.1			A1
Kearns	Matthew R.	MRK	Senior	8/1/2006	E&C - reviewing freight accrual schedule	1.2			A1
Kearns	Matthew R.	MRK	Senior	8/1/2006	E&C - meeting with J. Arrends to discuss Q2 income statement fluctuations.	1.4			A1
Kearns	Matthew R.	MRK	Senior	8/1/2006	E&C - working on income statement analytics for Q2	2.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	8/1/2006	Review of the Q2 SRM.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/1/2006	D&T workpaper review.	3.2			A1
Marold	Erick W.	EWM	Senior	8/1/2006	Walkthrough of adjustment to the RSU expense based on the cumulative effect of estimated forfeitures.	1.7			A1
Marold	Erick W.	EWM	Senior	8/1/2006	E&S - Prepared a draft interim audit client assistance request memo.	3.9			A1
Marold	Erick W.	EWM	Senior	8/1/2006	Prepared an analysis documenting Q1 2006 interest expense as compared to Q1 2005.	2.2			A1
Miller	Nicholas S.	NSM	Manager	8/1/2006	T&I - Review of the LCM reserve workpapers for Q2.	0.3			A1
Miller	Nicholas S.	NSM	Manager	8/1/2006	T&I - Review of the AR workpapers for Q2.	0.4			A1
Miller	Nicholas S.	NSM	Manager	8/1/2006	T&I - Review of the inventory reserve workpapers for Q2.	0.6			A1
Miller	Nicholas S.	NSM	Manager	8/1/2006	T&I - Review of the warranty reserve workpapers for Q2.	0.8			A1
Miller	Nicholas S.	NSM	Manager	8/1/2006	T&I - Review of Q2 accounting memos.	0.9			A1
Miller	Nicholas S.	NSM	Manager	8/1/2006	T&I - Review of the metrics analysis completed by Packard.	1.1			A1
Miller	Nicholas S.	NSM	Manager	8/1/2006	T&I - Review of the Q2 fluctuation analysis provided by T&I.	3.2			A1
Pagac	Matthew M.	MMP	Manager	8/1/2006	AHG - Reviewing warranty calculation	2.2			A1
Pagac	Matthew M.	MMP	Manager	8/1/2006	AHG - Providing engagement supervision to the team	1.2			A1
Pagac	Matthew M.	MMP	Manager	8/1/2006	E&C - Reviewing whitepaper - Catalyst warranty	3.4			A1
Pagac	Matthew M.	MMP	Manager	8/1/2006	E&C - Reviewing warranty calculation	3.4			A1
Peterson	Christopher A.	CAP	Manager	8/1/2006	Assisted M. Stille and N. Miller with J/E CAAT procedures.	0.4			A1
Peterson	Christopher A.	CAP	Manager	8/1/2006	Discussed potential Accounts Receivable CAAT procedures with A. Ranney.	0.7			A1
Peterson	Christopher A.	CAP	Manager	8/1/2006	Added the workprogram for IT entity level controls to AWS, and made necessary associations.	1.3			A1
Peterson	Christopher A.	CAP	Manager	8/1/2006	Added a mechanism for capturing TSRS input to Understanding the Business template.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Peterson	Christopher A.	CAP	Manager	8/1/2006	Created a TSRS Reliance Strategy execution memo and put an example in AWS under Activity 7.	2.1			A1
Ranney	Amber C.	ACR	Senior	8/1/2006	Quarterly Review-accumulating review comments to the 10Q from the audit team.	2.3			A1
Ranney	Amber C.	ACR	Senior	8/1/2006	Quarterly review-documenting explanations for reserve account fluctuations.	2.6			A1
Ranney	Amber C.	ACR	Senior	8/1/2006	Quarterly Review-creating a schedule of all Delphi TB's to compare to Delphi Consolidated totals.	3.1			A1
Ranney	Amber C.	ACR	Senior	8/1/2006	Quarterly review-reviewing and tying out the company's intercompany profit elimination calculation	3.4			A1
Rasmussen	Kyle M.	KMR	Intern	8/1/2006	Updating the Delphi Corp. independence tree on the E&Y GIS website.	3.7			A1
Rasmussen	Kyle M.	KMR	Intern	8/1/2006	Performing tie out procedures on the first quarter 10Q	5.4			A1
Rothmund	Mario Valentin	MVR	Staff	8/1/2006	AHG - Review of LCM, Inventory Reserves (5 plants) and Inventory Capitalization	3.2			A1
Rothmund	Mario Valentin	MVR	Staff	8/1/2006	AHG - Work on BS Fluctuation analysis, including the clients analysis submitted to Corporate.	6.9			A1
Sheckell	Steven F.	SFS	Partner	8/1/2006	Review of DPSS workpapers	2.1			A1
Sheckell	Steven F.	SFS	Partner	8/1/2006	International coordination	2.2			A1
Sheckell	Steven F.	SFS	Partner	8/1/2006	Review and revise Audit Committee slides	2.8			A1
Simpson	Jamie	JS	Senior Manager	8/1/2006	Review of D&T 2005 workpapers	7.2			A1
Simpson	Jamie	JS	Senior Manager	8/1/2006	Preparation of quarterly review wrap up schedule.	1.2			A1
Simpson	Jamie	JS	Senior Manager	8/1/2006	Review of T&I Q2 analytics.	2.1			A1
Smith	Christopher W.	CWS	Executive Director	8/1/2006	Discussion with tax team and client to discuss 2nd quarter information.	0.3			A1
Smith	Christopher W.	CWS	Executive Director	8/1/2006	Review of initial draft of 1st Q review memo.	0.6			A1
Smith	Christopher W.	CWS	Executive Director	8/1/2006	Second quarter tax review work	1.1			A1
Stille	Mark Jacob	MJS	Staff	8/1/2006	Time spent going over questions and follow-up for Steering testing with L. Abraham.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	8/1/2006	Time spent working through issues with Delphi NSJE.	2.6			A1
Stille	Mark Jacob	MJS	Staff	8/1/2006	Worked on Delphi NSJE to determine amounts over TE for Corporate, Saginaw, and Packard.	3.4			A1
Tanner	Andrew J.	AJT	Senior Manager	8/1/2006	Review of D&T 2005 workpapers	3.2			A1
Tosto	Cathy I.	CIT	Partner	8/1/2006	Call with J. Ericson on UK issue with regard to ETR.	0.3			A1
Tosto	Cathy I.	CIT	Partner	8/1/2006	Follow-up discussions with D. Kelley and C. Smith regarding UK issue with regard to ETR.	0.3			A1
Trembath	Claire N.	CNT	Intern	8/1/2006	Finalizing workpapers for Delphi Inventory Count-Packard Division	2.4			A1
Abraham	Lisa M.	LMA	Intern	8/2/2006	Work on DGL Controls	5.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Preparation of Quarterly Report to the AC per K. Asher.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Correspondence with D. Kelley regarding Delphi Pre-Approval Schedule.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Correspondence with J. Simpson regarding Delphi worldwide code pre-approval confirmation schedule.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Work on Delphi worldwide code pre-approval confirmation schedule per J. Simpson.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Correspondence with E. Marold regarding S. Sheckell's dial-in information.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Correspondence with K. Rasmussen regarding status of family tree.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Correspondence with M. Sakowski regarding Mail Code.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Provide blackline versions of Delphi Draft Q1 10-Q to K. Asher per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Preparation of Q1/Q2 agenda per K. Asher.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	8/2/2006	Review of procedures related to Q1 and Q2 SAS 100	7.9			A1
Barber	Keither A.	KAB	Senior	8/2/2006	SAP/JE - Review of file layouts with client.	1.8			A1
Barber	Keither A.	KAB	Senior	8/2/2006	DGL/JE - Conversation with client to confirm understanding of DGL mainframe extract.	1.9			A1
Boehm	Michael J.	MJB	Manager	8/2/2006	DPSS Quarterly Review - Discussion with S. Sheckell and J. Steele regarding lump sum settlement portion of PMPI settlement and revisions to workpaper documentation.	1.5			A1
Boehm	Michael J.	MJB	Manager	8/2/2006	DPSS Interim - Review of AR file documentation provided by J. Steele.	1.6			A1
Boehm	Michael J.	MJB	Manager	8/2/2006	DPSS Quarterly Review - Revisions to SRM based on managerial review.	1.7			A1
Boehm	Michael J.	MJB	Manager	8/2/2006	E&S Quarterly Review - Documented E&S analytics based on conversations with M. McWhorter.	0.8			A1
Boehm	Michael J.	MJB	Manager	8/2/2006	Planning - Consolidated - Sent European Training file to C. Nobbs.	0.2			A1
Boehm	Michael J.	MJB	Manager	8/2/2006	Planning - Consolidated - Discussions with engagement seniors regarding AR confirmation approach to be used by divisions.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/2/2006	Quarterly Review - Prepared for meeting with J. Hunt to discuss environmental issues.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/2/2006	Quarterly Review - Review of Corporate Accounting Memo log to ensure all Q1 and Q2 memos prepared by divisions had been reviewed.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/2/2006	Quarterly Review - Discussion regarding Agreement Review documentation with M. Hatzfeld.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/2/2006	Quarterly Review - Review of AIG D&O and Fiduciary insurance policies as part of significant agreement review.	0.8			A1
Boehm	Michael J.	MJB	Manager	8/2/2006	Quarterly Review - Review of employee matters agreement, KECP agreement, and GM/Delphi tax matters agreement as part of significant agreements review.	2.5			A1
Chandler	Chase	CC	Intern	8/2/2006	Tied and footed the new Q1 and Q2 balance sheet to the cash flows statements	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chandler	Chase	CC	Intern	8/2/2006	Formatted the current and non-current spreadsheets to warranty expense and separated them into divisions	2.3			A1
Chandler	Chase	CC	Intern	8/2/2006	Worked on Q1 and Q2 tie outs	3.6			A1
Coran	Thomas W.	TWC	Staff	8/2/2006	Review sample AR output file for CAAT feasibility	0.5			A1
Gerber	Katherine A.	KAG	Senior	8/2/2006	T&I - Contact T&I regarding tooling analytics - prepare schedule to send & discuss	0.2			A1
Gerber	Katherine A.	KAG	Senior	8/2/2006	T&I - Review reserve rollforward - document review an send to manager	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/2/2006	Attend SAS 100 update meeting with T. Timko.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/2/2006	Q2 - Discussion with C. Smith regarding status, memo and workpapers	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/2/2006	Meet with J. Erickson re: Q2 open items & pick up contingency reserve information	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	8/2/2006	Q1 - clear review points on Q1 tax provision work papers	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	8/2/2006	Q2 - tie out O-4 wps - Contingency Reserve	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	8/2/2006	Q1 - Work on draft of tax summary memo	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	8/2/2006	Q2 - Work on tying out ETR workpapers.	2.1			A1
Henning	Jeffrey M.	JMH	Partner	8/2/2006	Review Saginaw quarterly review files	1.7			A1
Henning	Jeffrey M.	JMH	Partner	8/2/2006	T&I quarterly management presentation session	3.8			A1
Horner	Kevin John	KJH	Staff	8/2/2006	Corporate Interim: Reviewed journal entry file for Q2 journal entry review for entries over TE for corporate	2.3			A1
Horner	Kevin John	KJH	Staff	8/2/2006	Corporate Walkthroughs: discussion with D. Butler regarding software development costs that were capitalized in '06.	0.3			A1
Horner	Kevin John	KJH	Staff	8/2/2006	Corporate Walkthroughs: Met with E. Marold to discuss review notes that have been cleared for corporate walkthroughs.	0.9			A1
Horner	Kevin John	KJH	Staff	8/2/2006	Corporate Walkthroughs: Updated pre-paid expenses walkthrough documentation to clear review notes	1.6			A1
Horner	Kevin John	KJH	Staff	8/2/2006	Corporate Walkthroughs: Began clearing review from J. Simpson for wire room walkthrough.	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	8/2/2006	Corporate Walkthroughs: updated supporting documentation for the fixed asset walkthrough to clear review notes from J. Simpson.	1.9			A1
Kearns	Matthew R.	MRK	Senior	8/2/2006	E&C - working on Q2 liabilities subject to compromise balance	2.1			A1
Kelley	Daniel F.	DFK	Partner	8/2/2006	Tax - Work 2nd quarter	2.0			A1
Krabill	Aaron J.	AJK	Senior Manager	8/2/2006	D&T workpaper review.	5.5			A1
Krabill	Aaron J.	AJK	Senior Manager	8/2/2006	Quarter 1 and 2 status update meeting with T. Timko, J. Williams and E&Y executive team	1.1			A1
Marold	Erick W.	EWM	Senior	8/2/2006	Met with J. Hunt to update understanding of Q2 Environmental issues.	2.3			A1
Marold	Erick W.	EWM	Senior	8/2/2006	Reviewed Delphi's Q2 adjustment to the executive compensation accrual.	3.6			A1
Marold	Erick W.	EWM	Senior	8/2/2006	Documented Delphi's Q2 adjustment to the SFAS 112 jobs bank accrual.	3.8			A1
Martell	Michael A.	MAM	Principle	8/2/2006	Review of D&T workpapers	2.9			A1
Miller	Nicholas S.	NSM	Manager	8/2/2006	Review and documentation of the certificate of ownership and merger.	0.4			A1
Miller	Nicholas S.	NSM	Manager	8/2/2006	Time spent reviewing, understanding and documenting the Trust agreements and amendments for Delphi Trusts I, II, III, and IV.	3.2			A1
Pacella	Shannon M.	SMP	Manager	8/2/2006	Review D&T 2005 workpapers for Q2 procedures.	3.5			A1
Pagac	Matthew M.	MMP	Manager	8/2/2006	AHG - Reviewing first quarter SRM.	4.2			A1
Pagac	Matthew M.	MMP	Manager	8/2/2006	AHG - Providing engagement supervision to the team.	1.4			A1
Pagac	Matthew M.	MMP	Manager	8/2/2006	E&C - Reviewing warranty calculation	4.2			A1
Pagac	Matthew M.	MMP	Manager	8/2/2006	E&C - Providing engagement supervision to the team	1.2			A1
Ranney	Amber C.	ACR	Senior	8/2/2006	Quarterly Review-discussing the appropriateness of the Company's warranty reserve balance with audit team.	1.6			A1
Ranney	Amber C.	ACR	Senior	8/2/2006	Quarterly Review-completing the quarterly summary review memorandum	2.3			A1
Ranney	Amber C.	ACR	Senior	8/2/2006	Quarterly Review-performing quarterly review procedures for 1st and 2nd quarters.	7.9			A1
Rasmussen	Kyle M.	KMR	Intern	8/2/2006	Updating the Delphi Corp. independence tree on the E&Y GIS website.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rasmussen	Kyle M.	KMR	Intern	8/2/2006	Analyzing Delphi's procedures for consolidations and minority interests	3.5			A1
Rasmussen	Kyle M.	KMR	Intern	8/2/2006	Performing tie out procedures on the first and second quarter 10Q	3.7			A1
Rothmund	Mario Valentin	MVR	Staff	8/2/2006	AHG - prepared a Reserve Rollforward Analysis, including a legal, warranty and AR allowance and inventory reserve rollforward.	2.1			A1
Rothmund	Mario Valentin	MVR	Staff	8/2/2006	AHG - Performed Journal Entry Review for AHG, including review of crosscharges	5.8			A1
Sheckell	Steven F.	SFS	Partner	8/2/2006	Review and revise Audit Committee slides	2.2			A1
Sheckell	Steven F.	SFS	Partner	8/2/2006	Quarterly reviews	3.8			A1
Sheckell	Steven F.	SFS	Partner	8/2/2006	Status update with B. Dellinger	3.0			A1
Simpson	Jamie	JS	Senior Manager	8/2/2006	Preparation for quarter status meeting.	0.4			A1
Simpson	Jamie	JS	Senior Manager	8/2/2006	Discussion with A. Ranney on quarter review status.	1.3			A1
Simpson	Jamie	JS	Senior Manager	8/2/2006	Preparation of quarterly review memorandum.	1.3			A1
Simpson	Jamie	JS	Senior Manager	8/2/2006	Review of GFIS codes for independence review procedures.	0.7			A1
Simpson	Jamie	JS	Senior Manager	8/2/2006	Review of T&I quarterly reserve rollforward schedule.	1.1			A1
Simpson	Jamie	JS	Senior Manager	8/2/2006	Quarterly review meeting at T&I.	4.1			A1
Simpson	Jamie	JS	Senior Manager	8/2/2006	Quarter status meeting with T. Timko, J. Williams and S. Kihn.	1.1			A1
Smith	Christopher W.	CWS	Executive Director	8/2/2006	Meet w/ J. Erickson re: 2nd quarter tax review	0.4			A1
Smith	Christopher W.	CWS	Executive Director	8/2/2006	Met w/ J. Hegelmann to discuss 2nd quarter tax review work papers	0.7			A1
Stille	Mark Jacob	MJS	Staff	8/2/2006	Periodic review testing and follow-up for steering.	1.3			A1
Stille	Mark Jacob	MJS	Staff	8/2/2006	New/changed user testing and terminations follow-up for steering.	2.9			A1
Stille	Mark Jacob	MJS	Staff	8/2/2006	Program change testing for steering.	3.3			A1
Trembath	Claire N.	CNT	Intern	8/2/2006	Finalizing workpapers for Delphi-Packard Inventory.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Revisions to Quarterly Report to the AC per K. Asher.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Preparation of email to Spain regarding Delphi Charge Code Description & Pre-Approval Information Request.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Preparation of spreadsheet containing Delphi Badges - Update for 24/7 access for M. Sakowski's approval.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Correspondence with L. Timchak and J. Simpson regarding Delphi Worldwide Codes.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Confirmation of international codes in GFIS client look-up tool.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Correspondence with A. Krabill regarding Delphi Voicemail.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Correspondence with A. Ranney and S. Ludlow regarding voice mailbox temporary password.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Correspondence with S. Pacella and M. Sakowski regarding extra table in E&Y Area.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Correspondence with N. Winn regarding Delphi engagement team supplies.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Obtain Delphi GM claim document from J. Hasse per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Print Delphi Bankruptcy News per K. Asher and J. Simpson.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Setting up various team members on engagement team printer.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Correspondence with S. Pacella regarding DGL access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Correspondence with C. Peterson regarding Delphi Internal Audit Reports for IT review.	0.4			A1
Asher	Kevin F.	KFA	Partner	8/3/2006	Preparation of Q1 and Q2 Audit Committee letter	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barber	Keither A.	KAB	Senior	8/3/2006	SAP/JE - Data request documentation created for all company codes.	0.9			A1
Barber	Keither A.	KAB	Senior	8/3/2006	DGL/JE - Discuss DGL mainframe questions with client	1.3			A1
Boehm	Michael J.	MJB	Manager	8/3/2006	E&S Quarterly Review - Discussed Denso Patent settlement with A. Krabill and S. Sheckell.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/3/2006	E&S Quarterly Review - Review of income statement and balance sheet analytic explanations provided by client.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/3/2006	E&S Quarterly Review - Preparation of Q1 and Q2 SRM for E&S Division.	1.7			A1
Boehm	Michael J.	MJB	Manager	8/3/2006	E&S Quarterly Review - Review of documentation related to Ford Retro Price Settlement.	1.3			A1
Boehm	Michael J.	MJB	Manager	8/3/2006	E&S Quarterly Review - Call with R. Hofmann regarding documentation related to Ford Retro Price Settlement.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/3/2006	Quarterly Review - Call with B. Sax to discuss labor litigation summary and related preparation.	0.6			A1
Boehm	Michael J.	MJB	Manager	8/3/2006	Quarterly Review - Met with J. Hunt to discuss Q2 environmental reserves and issues.	0.9			A1
DeMers	Laurie A.	LAD	Senior Manager	8/3/2006	Discuss various issues with C. Smith and J. Hegelmann regarding Q1 tax review and support to answer question for C. Tosto during her review.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/3/2006	Review re-man core inventory issue fact-pattern and accounting.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/3/2006	SAS 100 review procedures/inquiries with S. Thomas and G. Anderson.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/3/2006	Attendance at AHG Divisional Quarter review meeting with J. Henning, T. Timko, K. Stipp, S. Thomas, and G. Anderson and various accounting personnel.	4.6			A1
Hegelmann	Julie Ann	JAH	Senior	8/3/2006	Update tax partners on status and discuss action plan of completing work	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	8/3/2006	Meet with R. Patel re: Q2 ETR schedules	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	8/3/2006	Q2 - work on ticking provision work papers	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	8/3/2006	Provision work - Q1 - answer questions while Q1 wps were reviewed	4.1			A1
Henning	Jeffrey M.	JMH	Partner	8/3/2006	Attend Quarterly Review Session lead by AHG executives	3.9			A1
Henning	Jeffrey M.	JMH	Partner	8/3/2006	Conference call re: workpaper access	0.3			A1
Horner	Kevin John	KJH	Staff	8/3/2006	Corporate Interim: Finished JE review for Q2	1.6			A1
Horner	Kevin John	KJH	Staff	8/3/2006	Corporate Walkthroughs: Discussion with M. Kearns regarding purchase accounting imbalance for intercompany matching walkthrough as the imbalance relates to Catalyst.	0.4			A1
Horner	Kevin John	KJH	Staff	8/3/2006	Corporate Walkthroughs: Met with E. Marold to discuss cash receipts process at HQ	0.6			A1
Horner	Kevin John	KJH	Staff	8/3/2006	Corporate Walkthroughs: Updated supporting documentation for prepaids walkthrough to clear review notes	0.6			A1
Horner	Kevin John	KJH	Staff	8/3/2006	Corporate Walkthroughs: Updated walkthrough template and supporting documentation for the wire room walkthrough	0.8			A1
Horner	Kevin John	KJH	Staff	8/3/2006	Corporate Walkthroughs: Discussion with J. Nolan regarding wire room analysis conducted by Callaway group to clear review notes	0.9			A1
Horner	Kevin John	KJH	Staff	8/3/2006	Corporate Walkthroughs: Met with M. Gunkelman to obtain supporting documentation for the cash receipts walkthrough	1.4			A1
Horner	Kevin John	KJH	Staff	8/3/2006	Corporate Walkthroughs: Updated walkthrough template for the cash receipts walkthrough	1.8			A1
Kearns	Matthew R.	MRK	Senior	8/3/2006	E&C - meeting with Andrea discussing Q2 journal entries	1.2			A1
Kearns	Matthew R.	MRK	Senior	8/3/2006	E&C - meeting with N. Saad to obtain balance sheet fluctuations for Q2.	1.3			A1
Kearns	Matthew R.	MRK	Senior	8/3/2006	E&C - working on E&O reserve analysis as of 6/30/06	2.3			A1
Kearns	Matthew R.	MRK	Senior	8/3/2006	E&C - working on income statement analytics	2.6			A1
Kearns	Matthew R.	MRK	Senior	8/3/2006	E&C - working on A/R Reserve Balance analytics as of 6/30/06	3.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	8/3/2006	Review of E&S Q1 and 2 SRM	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/3/2006	Correspondence with E&Y Brazil regarding timing of controls testing.	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/3/2006	Correspondence with B. Welsh regarding the testing approach for the ESSC.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/3/2006	Organization of notes from D&T workpaper review.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/3/2006	Conference call with B. Sax and M. Boehm regarding the Delphi labor legal claims report.	0.7			A1
Marold	Erick W.	EWM	Senior	8/3/2006	Discussion with E&S manager regarding Type I subsequent event related to the GM/Shinwa warranty reserve.	1.2			A1
Marold	Erick W.	EWM	Senior	8/3/2006	Performed consolidated Q1 analytical procedures for Delphi Corporation.	6.3			A1
Miller	Nicholas S.	NSM	Manager	8/3/2006	Packard - Review of CAS report for the Romania location.	0.8			A1
Miller	Nicholas S.	NSM	Manager	8/3/2006	Packard - Review of CAS report for the Clinton facility.	1.2			A1
Miller	Nicholas S.	NSM	Manager	8/3/2006	Review of warranty and workers comp Q2 files.	0.8			A1
Miller	Nicholas S.	NSM	Manager	8/3/2006	T&I - Discussion with E. Creech regarding Q2 journal entries.	0.5			A1
Miller	Nicholas S.	NSM	Manager	8/3/2006	T&I - Meeting with M. Madak and L. Severson to discuss income statement fluctuations.	1.1			A1
Miller	Nicholas S.	NSM	Manager	8/3/2006	Documentation of T&I income statement fluctuations.	2.7			A1
Miller	Nicholas S.	NSM	Manager	8/3/2006	Review of T&I Journal Entry file.	3.3			A1
Pacella	Shannon M.	SMP	Manager	8/3/2006	Preparation of email to China team to discuss questions on testing procedures to be performed.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/3/2006	Preparation of email to J. Simpson regarding TSRS CAAT procedures and SAS 65 strategy.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/3/2006	Reviewed Reliance Strategy execution memo and provided feedback	0.5			A1
Pacella	Shannon M.	SMP	Manager	8/3/2006	Meeting with Core to discuss AR CAAT procedures and data requests.	0.6			A1
Pacella	Shannon M.	SMP	Manager	8/3/2006	Assist team with questions re: Steering and DGL walkthroughs	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pagac	Matthew M.	MMP	Manager	8/3/2006	AHG - Review 1st quarter workpapers.	4.2			A1
Pagac	Matthew M.	MMP	Manager	8/3/2006	E&C - Reviewing first quarter SRM	3.2			A1
Pagac	Matthew M.	MMP	Manager	8/3/2006	E&C - Providing engagement supervision to the team	1.1			A1
Peterson	Christopher A.	CAP	Manager	8/3/2006	Discussed TSRS Execution memo with S. Pacella.	0.6			A1
Peterson	Christopher A.	CAP	Manager	8/3/2006	Update TSRS Execution memo per discussion with S. Pacella.	0.8			A1
Ranney	Amber C.	ACR	Senior	8/3/2006	Corporate Walkthroughs-completing documentation of the Extended Disability benefit plan Walkthrough	1.2			A1
Ranney	Amber C.	ACR	Senior	8/3/2006	Dayton - Interim-coordinating AR Confirmation procedures with TSRS and the client.	0.8			A1
Ranney	Amber C.	ACR	Senior	8/3/2006	Quarterly Review-reviewing the company's Q2 workers' compensation reserve adjustment.	0.8			A1
Ranney	Amber C.	ACR	Senior	8/3/2006	Quarterly Review-discussing tax account fluctuations with our tax team	1.2			A1
Ranney	Amber C.	ACR	Senior	8/3/2006	Quarterly Review-reviewing the Company's Q2 warrant; reserve analysis.	1.3			A1
Ranney	Amber C.	ACR	Senior	8/3/2006	Quarterly review-documenting explanations for fluctuations on the Q2 overall analytic	2.7			A1
Rothmund	Mario Valentin	MVR	Staff	8/3/2006	AHG - Cleared review notes on the Journal Entry review for Q2.	2.5			A1
Rothmund	Mario Valentin	MVR	Staff	8/3/2006	E&C - received documents filed with the French authorities and analyzed the labor law implications.	2.7			A1
Ruzicic	Danijela	DR	Staff	8/3/2006	Inventory Observation Documentation for Packard Plant (Warren, OH)	3.0			A1
Sheckell	Steven F.	SFS	Partner	8/3/2006	Review quarterly workpapers	3.9			A1
Simpson	Jamie	JS	Senior Manager	8/3/2006	Review of 2005 D&T workpapers.	8.4			A1
Simpson	Jamie	JS	Senior Manager	8/3/2006	Review of Corporate Q1 analytics.	2.1			A1
Smith	Christopher W.	CWS	Executive Director	8/3/2006	Update C. Tosto 2nd quarter tax review items	0.3			A1
Smith	Christopher W.	CWS	Executive Director	8/3/2006	1st quarter tax review questions from C. Tosto.	0.6			A1
Smith	Christopher W.	CWS	Executive Director	8/3/2006	Meet with R. Patel and J. Hegelmann re: 2nd quarter tax review questions	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Christopher W.	CWS	Executive Director	8/3/2006	Review of FIN 18 and the client prepared rate reconciliation.	0.9			A1
Smith	Christopher W.	CWS	Executive Director	8/3/2006	Communication with tax team to discuss if Poland should have a valuation allowance and status of remaining Q2 open items.	0.7			A1
Smith	Christopher W.	CWS	Executive Director	8/3/2006	Discussion with tax team re: answer questions posed by partner during her review of the Q1 work papers and discussion on Q2 tax review areas of concern.	2.1			A1
Stille	Mark Jacob	MJS	Staff	8/3/2006	Super User/Administrator testing discussion for steering.	0.5			A1
Stille	Mark Jacob	MJS	Staff	8/3/2006	Clearing and follow-up for GM applications walkthrough.	0.9			A1
Stille	Mark Jacob	MJS	Staff	8/3/2006	Review of DGL walkthrough and Managements testing.	0.9			A1
Stille	Mark Jacob	MJS	Staff	8/3/2006	New/changed user testing follow-up for steering.	1.1			A1
Stille	Mark Jacob	MJS	Staff	8/3/2006	Periodic review testing and follow-up for steering.	1.2			A1
Stille	Mark Jacob	MJS	Staff	8/3/2006	Program Change testing for Steering.	3.1			A1
Tosto	Cathy I.	CIT	Partner	8/3/2006	Discuss workpapers and status with C. Smith and J. Hegelmann.	0.6			A1
Tosto	Cathy I.	CIT	Partner	8/3/2006	Review U.S. valuation memo	0.9			A1
Tosto	Cathy I.	CIT	Partner	8/3/2006	Review foreign withholding tax and other misc workpapers	1.2			A1
Tosto	Cathy I.	CIT	Partner	8/3/2006	Review non U.S. valuation memo and validate information to data received	3.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Tracking down electronic copy of upcoming AC slides from the Company per S. Sheckell and K. Asher.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Preparation of packages for M. Fitzpatrick and K. Asher containing draft AC slides from the Company.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Correspondence with N. Miller and J. Simpson regarding Delphi Internal Audit Reports reviewed.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Correspondence with J. Simpson and M. Sachdeva regarding count Summary Report - Delphi June'06.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Preparation of international emails regarding Delphi Charge Code Description & Pre-Approval Information Request per J. Simpson.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Assist A. Ranney with locating B. Turner's calendar for meeting set-up.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Correspondence with Julian regarding binders.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Correspondence with S. Sheckell and J. Hasse regarding Q1 and Q2 meeting with T. Timko.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Correspondence with E. Marold regarding DGL access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Preparation of expense mailer package for engagement team.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/4/2006	DPSS Quarterly Review - Completed Q2 journal entry review for DPSS.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/4/2006	DPSS Quarterly Review - Completed Q2 divisional review checklist for DPSS.	0.8			A1
Boehm	Michael J.	MJB	Manager	8/4/2006	DPSS Quarterly Review - Preparation of quarterly review workpapers and related discussions with A. Krabill.	0.8			A1
Boehm	Michael J.	MJB	Manager	8/4/2006	DPSS Quarterly Review - Management inquiry meeting with C. Anderson and related meeting preparation.	1.6			A1
Boehm	Michael J.	MJB	Manager	8/4/2006	E&S Interim - Internal discussions with A. Krabill and J. Henning, and M. Wilkes regarding timing of interim audit procedures and ability to leverage PwC's prior testwork.	1.1			A1
Boehm	Michael J.	MJB	Manager	8/4/2006	E&S Quarterly Review - Discussions with M. McWhorter regarding open items for quarterly review.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/4/2006	E&S Quarterly Review - Edited Q2 SRM based on managerial review.	0.6			A1
Boehm	Michael J.	MJB	Manager	8/4/2006	E&S Quarterly Review - Walked A. Krabill through the Q2 workpaper package/documentation.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	8/4/2006	E&S Quarterly Review - Conference call with R. Jobe related to analytical procedures, closing meeting coordination, and related preparation.	1.2			A1
Boehm	Michael J.	MJB	Manager	8/4/2006	Quarterly Review - Coordinated journal entry review with E. Marold and CAS	0.2			A1
Boehm	Michael J.	MJB	Manager	8/4/2006	Quarterly Review - Documentation of labor litigation conclusions based on discussions with B. Sax.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/4/2006	Quarterly Review - Communication of open items to J. Simpson.	0.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/4/2006	Attend meeting to discuss Q1 and Q2 status.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/4/2006	Meeting with T. Timko regarding Q1.	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/4/2006	Preparation for meeting with T. Timko regarding Q1 status.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/4/2006	404 - Edit process summary issues matrix's and the Executive Summary in preparation for tax process meeting	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	8/4/2006	Review e-mails from C. Smith to J. Erickson re: timing of issue resolution and work paper receipt	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/4/2006	Call with J. Erickson re: setting up meeting	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/4/2006	Call with C. Tosto re: items to discuss with J. Erickson during our meeting	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/4/2006	Discussion with audit team re: how tax provision is calculated - at local levels or at HQ	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/4/2006	Call with C. Tosto re: open items, timing of receipt of Q & Q2 work papers and drafts of slides for process meeting	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/4/2006	Review contents of review comments on Q1 wp's from C Tosto	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	8/4/2006	Print out Q1 rate reconciliation and review rec and support work papers	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	8/4/2006	Call with C. Tosto to debrief after meeting with J. Erickson, discussing Janet's responses.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	8/4/2006	Meet with J. Erickson to discuss Q1 review comments from C. Tosto, the Q1 rate reconciliation, foreign income rate rec, known unrecorded entries detail	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	8/4/2006	Work on edits to Q1 tax summary memo	1.7			A1
Henning	Jeffrey M.	JMH	Partner	8/4/2006	Status call with E&S division team	0.4			A1
Henning	Jeffrey M.	JMH	Partner	8/4/2006	Review Packard Quarterly review work	1.1			A1
Henning	Jeffrey M.	JMH	Partner	8/4/2006	Saginaw - Quarterly inquiries call with D. Knill, Jok, et. al.	0.8			A1
Henning	Jeffrey M.	JMH	Partner	8/4/2006	Review comments on Saginaw quarter with team	1.2			A1
Horner	Kevin John	KJH	Staff	8/4/2006	Corporate Interim: Updated spreadsheet for A. Ranney to compare LSC account balances for Q1 and Q2 to Q4 '05 balances	1.9			A1
Horner	Kevin John	KJH	Staff	8/4/2006	Corporate Walkthroughs: Voicemail for B. Dotson regarding status of cash receipt entries for walkthrough	0.1			A1
Horner	Kevin John	KJH	Staff	8/4/2006	Corporate Walkthroughs: Discussion with D. Butler regarding status of inquiries about the capitalization of software development costs	0.2			A1
Horner	Kevin John	KJH	Staff	8/4/2006	Corporate Walkthroughs: Began to tie out journal voucher EW109 for account EW2605 March '06 reconciliation	0.4			A1
Horner	Kevin John	KJH	Staff	8/4/2006	Corporate Walkthroughs: Spoke with J. Nolan regarding wire room analysis for the re-class of A/P debit balances	0.4			A1
Horner	Kevin John	KJH	Staff	8/4/2006	Corporate Walkthroughs: Met with J. Sandora to obtain journal voucher EW109 for support of account reconciliation of EW2605	0.6			A1
Horner	Kevin John	KJH	Staff	8/4/2006	Corporate Walkthroughs: Received entries from B. Dotson for our cash receipts walkthrough	0.6			A1
Horner	Kevin John	KJH	Staff	8/4/2006	Corporate Walkthroughs: Met with B. Dotson to discuss open questions relating to the recording of cash receipts	0.8			A1
Horner	Kevin John	KJH	Staff	8/4/2006	Corporate Walkthroughs: Worked on the cash receipts walkthrough template	2.4			A1
Kearns	Matthew R.	MRK	Senior	8/4/2006	E&C - meeting with G. Halleck to discuss Tooling Journal Entries related to Q2.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	8/4/2006	E&C - reviewing E&C's E&O reserve balance as of 6/30/06	1.6			A1
Kearns	Matthew R.	MRK	Senior	8/4/2006	E&C - performing balance sheet analytics for Q2	2.4			A1
Kearns	Matthew R.	MRK	Senior	8/4/2006	E&C - reviewing and auditing Q2 Journal Entries	4.7			A1
Krabill	Aaron J.	AJK	Senior Manager	8/4/2006	Inquiry meeting with C. Anderson and M. Boehm for the 2Q review.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	8/4/2006	Review of DPSS 2nd Q analytics	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/4/2006	Discussion with E. Marold, M. Boehm and J. Henning regarding the status of our Q2 work and plan to address.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/4/2006	D&T workpaper review	3.4			A1
Marold	Erick W.	EWM	Senior	8/4/2006	E&S -Call with R. Jobe to discuss E&Y's request related analytical comparisons performed by the division.	1.3			A1
Marold	Erick W.	EWM	Senior	8/4/2006	Reviewed Delphi's Q2 adjustment related to Debt issuance costs on their public notes.	2.8			A1
Marold	Erick W.	EWM	Senior	8/4/2006	Saginaw - call with L. Briggs to discuss Q2 journal entries.	1.8			A1
Marold	Erick W.	EWM	Senior	8/4/2006	Saginaw - Closing Q2 call with Saginaw to perform fraud and general inquiries.	1.9			A1
Miller	Nicholas S.	NSM	Manager	8/4/2006	Meeting with N. Dhar to discuss the Company's procedures for analyzing potential overhedge position.	1.1			A1
Miller	Nicholas S.	NSM	Manager	8/4/2006	Review and documentation for the quarterly consolidate SRM.	0.6			A1
Miller	Nicholas S.	NSM	Manager	8/4/2006	Investigation of the "other" items in the cash flow statement, and research as to their correct classification.	2.1			A1
Miller	Nicholas S.	NSM	Manager	8/4/2006	Roundtrip travel time to T&I to meet with the client.	0.2			A1
Miller	Nicholas S.	NSM	Manager	8/4/2006	T&I - Meeting with G. Stevons to discuss the manner in which he posts the impairment adjustments.	0.7			A1
Miller	Nicholas S.	NSM	Manager	8/4/2006	T&I - Meeting with P. Long to discuss the journal entry files pulled for T&I.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	8/4/2006	T&I - Meeting with P. Moray to discuss Q2 journal entries.	1.1			A1
Pacella	Shannon M.	SMP	Manager	8/4/2006	Preparation of emails to HR contacts to request employee hires/terminations for testing.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/4/2006	Call with IT SOX PMO and Internal Audit to discuss status.	0.5			A1
Pacella	Shannon M.	SMP	Manager	8/4/2006	Assist team by answering questions re: Steering testing procedures.	0.8			A1
Pacella	Shannon M.	SMP	Manager	8/4/2006	Prepare agenda and meeting documentation for Executive Update Meeting.	1.4			A1
Pagac	Matthew M.	MMP	Manager	8/4/2006	AHG - Clear 1st qtr review notes	2.2			A1
Pagac	Matthew M.	MMP	Manager	8/4/2006	Discussions with AHG management	2.4			A1
Pagac	Matthew M.	MMP	Manager	8/4/2006	E&C - review Denso accounting	4.4			A1
Ranney	Amber C.	ACR	Senior	8/4/2006	Quarterly Review-updating overall analytic for review note comments	0.9			A1
Ranney	Amber C.	ACR	Senior	8/4/2006	Quarterly Review-filling out the quarterly review checklist.	1.6			A1
Ranney	Amber C.	ACR	Senior	8/4/2006	Quarterly Review-discussing review notes on corporate analytics with manager.	2.6			A1
Ranney	Amber C.	ACR	Senior	8/4/2006	Quarterly review-clearing review notes on corporate analytics.	3.4			A1
Rothmund	Mario Valentin	MVR	Staff	8/4/2006	Meeting with AHG Finance Personal (G. Anderson and M. Kokic) to discuss 2nd quarter audit review.	1.2			A1
Rothmund	Mario Valentin	MVR	Staff	8/4/2006	Worked on the open Items related to the AHG Q2 Audit Procedures	3.1			A1
Simpson	Jamie	JS	Senior Manager	8/4/2006	Discussion with A. Brazier on Q2 accounting memos.	0.4			A1
Simpson	Jamie	JS	Senior Manager	8/4/2006	Discussion with S. Sheckell on legal letter.	0.5			A1
Simpson	Jamie	JS	Senior Manager	8/4/2006	Discussion with E. Marold on Q1/Q2 status.	0.6			A1
Simpson	Jamie	JS	Senior Manager	8/4/2006	Discussion with A. Ranney on Q1/Q2 checklist items.	0.7			A1
Simpson	Jamie	JS	Senior Manager	8/4/2006	Discussion with A. Ranney on Q1 Corporate analytics.	2.4			A1
Simpson	Jamie	JS	Senior Manager	8/4/2006	Discussions with N. Miller on T&I Q2 status.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	8/4/2006	Discussion with K, Asher, S. Sheckell and J. Henning on Q1/Q2 status.	1.1			A1
Simpson	Jamie	JS	Senior Manager	8/4/2006	Q1/Q2 status meeting w/T. Timko, S. Kihn and B. Murray.	1.1			A1
Smith	Christopher W.	CWS	Executive Director	8/4/2006	Review C. Tosto's 1st quarter tax review comments	0.6			A1
Smith	Christopher W.	CWS	Executive Director	8/4/2006	Follow-up items drafted and sent to J. Erickson for 1st quarter documentation for tax review.	0.7			A1
Smith	Christopher W.	CWS	Executive Director	8/4/2006	Meet with J. Hegelmann to discuss 1st quarter tax review notes	0.7			A1
Stille	Mark Jacob	MJS	Staff	8/4/2006	Meeting with M. Whiteman to discuss DGL testing and update walkthrough.	0.8			A1
Stille	Mark Jacob	MJS	Staff	8/4/2006	Review of program change documentation and follow-up for SAP.	0.8			A1
Stille	Mark Jacob	MJS	Staff	8/4/2006	Review of Management's testing for ineffective controls.	0.9			A1
Stille	Mark Jacob	MJS	Staff	8/4/2006	Review of DGL walkthrough and Managements testing for DGL to prepare for testing.	1.9			A1
Stille	Mark Jacob	MJS	Staff	8/4/2006	Selection of samples for program change and new user testing for DGL.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/5/2006	Review of AHG SRM	2.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/5/2006	Clearing of partner review notes.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/5/2006	Review of E&C SRM	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/5/2006	Review of E&C and AHG revised ASMs.	2.1			A1
Kearns	Matthew R.	MRK	Senior	8/5/2006	Updating explanations to E&C Q2 balance sheet fluctuations	2.7			A1
Kearns	Matthew R.	MRK	Senior	8/5/2006	Internal meeting discussing E&C balance sheet fluctuations	1.3			A1
Pagac	Matthew M.	MMP	Manager	8/5/2006	E&C - Review villeron accounting	3.3			A1
Simpson	Jamie	JS	Senior Manager	8/5/2006	Review of Delphi bankruptcy news for Q2.	3.2			A1
Simpson	Jamie	JS	Senior Manager	8/5/2006	Review of T&I Q2 workpapers.	1.1			A1
Henning	Jeffrey M.	JMH	Partner	8/6/2006	Review Packard 2nd Quarterly Review File	2.9			A1
Henning	Jeffrey M.	JMH	Partner	8/6/2006	Preparation of key issues list for audit planning	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	8/6/2006	Preparation of Q1 international summary	2.2			A1
Pagac	Matthew M.	MMP	Manager	8/6/2006	E&C - Clear first quarter review notes	1.4			A1
Pagac	Matthew M.	MMP	Manager	8/6/2006	E&C - Review warranty calculation	1.2			A1
Pagac	Matthew M.	MMP	Manager	8/6/2006	E&C - Review ER&D calculation	3.2			A1
Simpson	Jamie	JS	Senior Manager	8/6/2006	Review of Delphi 8-K's filed in 2006.	2.8			A1
Stille	Mark Jacob	MJS	Staff	8/6/2006	Review of SAP documentation for testing.	1.2			A1
Abraham	Lisa M.	LMA	Intern	8/7/2006	Numbering and Organizing of the User Access Workpapers	1.7			A1
Abraham	Lisa M.	LMA	Intern	8/7/2006	Steering User Access Testing	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/7/2006	Correspondence with J. Simpson regarding Delphi Worldwide Codes.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/7/2006	Update IA log for reports reviewed by C. Peterson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/7/2006	Correspondence with J. Simpson regarding international instructions status.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/7/2006	Correspondence with J. Simpson regarding Delphi Charge Code status for international locations.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/7/2006	Update of Delphi Charge Code status for international locations per emails received.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/7/2006	Print and Provide various Watson Wyatt reports per request of S. Sheckell.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/7/2006	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/7/2006	Correspondence with M. Sakowski regarding E&Y New MAC Address for TSRS individual.	0.1			A1
Asher	Kevin F.	KFA	Partner	8/7/2006	Review related to Q1 and Q2 matters	2.9			A1
Chowdhry	Kanika	KC	Staff	8/7/2006	Documentation noted during review of Steering	0.6			A1
Chowdhry	Kanika	KC	Staff	8/7/2006	Reperformance of management's testing for Steering	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chowdhry	Kanika	KC	Staff	8/7/2006	SCM report documentation and re-performance template for DGL	1.3			A1
Chowdhry	Kanika	KC	Staff	8/7/2006	Testing for DGL	1.7			A1
Fitzpatrick	Michael J.	MJF	Partner	8/7/2006	Review of Audit Committee materials with J. Henning.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/7/2006	Review of consolidated SRM.	1.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/7/2006	Review of Q2 Delphi draft.	3.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/7/2006	Review of Q1 Delphi draft.	3.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Q2 - send copies of documents to C. Smith - copy of the summary of unknown adjustments	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Foreign withholding discussion with C. Tosto re: dividends vs. royalties.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Preparation of email to C. Tosto regarding response received from client explaining the withholding schedule.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Q1 & Q2 - discussion on Foreign withholding with C. Tosto re: dividends vs. royalties	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Q1 - Discuss SBT effect and projected liability with C. Smith	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Q1 - Pick up Q1 work papers from Troy after review	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Review 10-K for foreign withholding footnote - no foreign withholding detail found	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Q1 & Q2 - Call Connie and R. Patel to determine status of work papers and request additional doc (tax payable rollforward)	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Q2 - Preparation of e-mail to J. Ericson requesting additional information on summary of unrecorded adjustments work paper	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Q2 - Tie out rate rec to current version of 10-Q	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Prepare memo for D. Kelley re: items identified while looking at D&T w/p's	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Prepare memo on status update.	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Discuss status with C. Tosto and D. Kelley.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Q1 - ETR/Tax rate by country reconciliation discussion/walkthrough with C. Tosto.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Q1 - Work on draft of Q1 tax memo	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Q1 - Work on draft of memo - % of taxes / tax rate table	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Q2 - workpaper for unrecorded adjustments - add explanations of adjustments and conclusions	1.4			A1
Henning	Jeffrey M.	JMH	Partner	8/7/2006	Review AHG quarterly review files	1.6			A1
Henning	Jeffrey M.	JMH	Partner	8/7/2006	E&C - Status discussion with Derrick W. re: quarter/catalyst	0.7			A1
Henning	Jeffrey M.	JMH	Partner	8/7/2006	Review of E&S SRM for quarter review	0.6			A1
Henning	Jeffrey M.	JMH	Partner	8/7/2006	Review with Packard team	0.6			A1
Henning	Jeffrey M.	JMH	Partner	8/7/2006	Conf. calls with D&T re: workpaper access	0.3			A1
Henning	Jeffrey M.	JMH	Partner	8/7/2006	Preparation of status listing for quarter	0.6			A1
Henning	Jeffrey M.	JMH	Partner	8/7/2006	Review of Audit Committee materials with M. Fitzpatrick.	0.9			A1
Henning	Jeffrey M.	JMH	Partner	8/7/2006	Review of 10-Q's for 1st and 2nd quarter	2.1			A1
Henning	Jeffrey M.	JMH	Partner	8/7/2006	T&I closing meeting and inquiries relative to the 2nd quarter	1.9			A1
Horner	Kevin John	KJH	Staff	8/7/2006	Corporate Interim: Q2 JE review - compared entries we need to look at for Q2 to entries internal audit reviewed in Q1	1.8			A1
Horner	Kevin John	KJH	Staff	8/7/2006	Corporate Walkthrough: discussion with D. Butler regarding inquiries for capitalized software development costs	0.4			A1
Horner	Kevin John	KJH	Staff	8/7/2006	Corporate Walkthroughs: Updated wire room walkthrough template and supporting documentation for information obtained during meeting with J. Nolan.	1.2			A1
Horner	Kevin John	KJH	Staff	8/7/2006	Corporate Walkthroughs: Began tie out of journal voucher EW109 received from J. Sandora for support of reconciliation of account EW2605 - prepaid insurance	1.3			A1
Horner	Kevin John	KJH	Staff	8/7/2006	Corporate Walkthroughs: Met with J. Nolan to receive support for the wire room analysis conducted by the Callaway Group to re-class debit A/P balances	1.7			A1
Horner	Kevin John	KJH	Staff	8/7/2006	Corporate Walkthroughs: finished walkthrough template and tie out of supporting documentation for cash receipts process	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	8/7/2006	E&C - meeting with M. Shultz to discuss inventory and freight accrual reserves questions for Q2 review	0.6			A1
Kearns	Matthew R.	MRK	Senior	8/7/2006	E&C - meeting with G. Halleck to discuss tooling JE questions	0.8			A1
Kearns	Matthew R.	MRK	Senior	8/7/2006	E&C - Reviewing client prepared tooling schedule	3.1			A1
Kearns	Matthew R.	MRK	Senior	8/7/2006	E&C - internal meeting to discuss tooling review procedures	0.6			A1
Kearns	Matthew R.	MRK	Senior	8/7/2006	E&C - reviewing inventory E&O and freight accruals	3.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/7/2006	Drafting of the D&T workpaper review memo and gathering of the list of items needed from D&T.	2.9			A1
Krabill	Aaron J.	AJK	Senior Manager	8/7/2006	Fraud and internal control meeting with S. Sheckell, B. Thelen, J. Koplin, T. Timko and other members of the Delphi accounting department.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/7/2006	Meeting with J. Koplin, Delphi security to discuss the ethics hotline and fraud investigation process.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	8/7/2006	Discussions of status and results with E&Y tax regarding Q1 and Q2 procedures.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/7/2006	Review of the Ethics hotline listing for the year to date and questions back to Corp security.	2.1			A1
Marold	Erick W.	EWM	Senior	8/7/2006	Obtained and documented debt deferred issuance costs/discounts that are treated as an allowed claim on prepetition Debt.	1.8			A1
Marold	Erick W.	EWM	Senior	8/7/2006	Prepared a memorandum regarding our considerations of fraud as part of our interim review procedures.	4.2			A1
Miller	Nicholas S.	NSM	Manager	8/7/2006	Review of LT Disabilities walkthrough.	2.1			A1
Miller	Nicholas S.	NSM	Manager	8/7/2006	Packard - Meeting with J. Henning to go over Q2 comments.	2.1			A1
Miller	Nicholas S.	NSM	Manager	8/7/2006	Meeting with T&I for Q2 wrap-up inquiries.	2.0			A1
Pacella	Shannon M.	SMP	Manager	8/7/2006	Reviewed 2006 Internal Audit reports to identify and significant issues noted as part of Q2 procedures.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pagac	Matthew M.	MMP	Manager	8/7/2006	AHG - Review second quarter workpapers	3.6			A1
Pagac	Matthew M.	MMP	Manager	8/7/2006	AHG - Discussions with engagement management	2.8			A1
Pagac	Matthew M.	MMP	Manager	8/7/2006	AHG - Clear review notes from partner	1.6			A1
Pagac	Matthew M.	MMP	Manager	8/7/2006	AHG - Provide engagement supervision	2.2			A1
Peterson	Christopher A.	CAP	Manager	8/7/2006	Work on Entity level controls (IT) workprogram.	1.9			A1
Peterson	Christopher A.	CAP	Manager	8/7/2006	Assist K. Chowdhry with review of IA testing (DGL).	2.3			A1
Peterson	Christopher A.	CAP	Manager	8/7/2006	Develop TSRS input to UBT and add info. to AWS.	3.1			A1
Ranney	Amber C.	ACR	Senior	8/7/2006	Corporate Walkthroughs-meeting with R. Graham to walkthrough commodity settlements.	0.7			A1
Ranney	Amber C.	ACR	Senior	8/7/2006	Corporate Walkthroughs-documenting our walkthrough of the derivatives & hedge accounting process	0.9			A1
Ranney	Amber C.	ACR	Senior	8/7/2006	Quarterly Review-Obtaining explanations from the clien for fluctuations in employee plan liability accounts for Q1 and Q2	1.2			A1
Ranney	Amber C.	ACR	Senior	8/7/2006	Quarterly Review-Obtaining explanations from the clien for fluctuations in tax accounts for Q1 and Q2	1.6			A1
Ranney	Amber C.	ACR	Senior	8/7/2006	Quarterly Review-Obtaining explanations from the clien for fluctuations in prepetition liability accounts for Q1 and Q2	2.4			A1
Ranney	Amber C.	ACR	Senior	8/7/2006	Quarterly Review-performing required procedures for our Q1 and Q2 quarterly review.	5.9			A1
Rasmussen	Kyle M.	KMR	Intern	8/7/2006	Preparing binders of the 8-k's from 2003 to 2006	2.8			A1
Rasmussen	Kyle M.	KMR	Intern	8/7/2006	Preparing Binders of the compensation committee from 2003 up to the present	3.6			A1
Rothmund	Mario Valentin	MVR	Staff	8/7/2006	Cleared review notes for Q2 AHG	2.2			A1
Rothmund	Mario Valentin	MVR	Staff	8/7/2006	Worked on the presentation of the Q1 Journal Entries fo AHG and streamlined the presentation	6.3			A1
Sheckell	Steven F.	SFS	Partner	8/7/2006	International coordination	1.2			A1
Sheckell	Steven F.	SFS	Partner	8/7/2006	Quarterly review procedures	3.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	8/7/2006	Discussions with E. Marold on Q2 corporate matters.	0.4			A1
Simpson	Jamie	JS	Senior Manager	8/7/2006	Review of bankruptcy news for Q2.	0.5			A1
Simpson	Jamie	JS	Senior Manager	8/7/2006	Discussion with A. Ranney regarding Q2 corporate analytics.	1.2			A1
Simpson	Jamie	JS	Senior Manager	8/7/2006	Q2 closing meeting at T&I with J. Riedy and other finance team members.	1.6			A1
Simpson	Jamie	JS	Senior Manager	8/7/2006	Discussion with J. Henning regarding T&I Q2 matters.	2.1			A1
Smith	Christopher W.	CWS	Executive Director	8/7/2006	Review J. Erickson responses to unrecorded adjustments	0.2			A1
Smith	Christopher W.	CWS	Executive Director	8/7/2006	MI SBT follow-up call to J. Hegelmann.	0.1			A1
Smith	Christopher W.	CWS	Executive Director	8/7/2006	Preparation of e-mail to tax team regarding SBT response from D. Olbrecht.	0.2			A1
Stille	Mark Jacob	MJS	Staff	8/7/2006	Review of Hyperion information from HEAT tool.	0.7			A1
Stille	Mark Jacob	MJS	Staff	8/7/2006	Periodic review testing and follow-up	1.1			A1
Stille	Mark Jacob	MJS	Staff	8/7/2006	Request of documentation for open items related to SAP.	1.3			A1
Stille	Mark Jacob	MJS	Staff	8/7/2006	Review and testing of program change for Steering.	2.6			A1
Tanner	Andrew J.	AJT	Senior Manager	8/7/2006	Development of task list and details from IT executive update	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	8/7/2006	Meeting with C. Peterson to complete IT input to ICFC	0.7			A1
Tanner	Andrew J.	AJT	Senior Manager	8/7/2006	Status update meeting with J. Piazza, M. Harris and M. Martell to discuss testing status, issues and additional billing procedure	1.1			A1
Tanner	Andrew J.	AJT	Senior Manager	8/7/2006	Preparation of document for IT executive update meeting; analysis of status against timeline, and estimated time to complete	1.2			A1
Tosto	Cathy I.	CIT	Partner	8/7/2006	Follow-up on withholding tax	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Revisions to Report to the AC per S. Sheckell and K. Asher.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Correspondence with Australia regarding Delphi Charge Code Description & Pre-Approval Information Request.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Correspondence with J. Simpson regarding pre-approvals.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Update of pre-approval binder for J. Simpson's review.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Preparation of pre-approval log.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Correspondence with D. Chamarro and K. Gerber regarding Delphi Contact Information.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Correspondence with A. Krabill and J. Burns regarding Delphi Charge Code.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Correspondence with J. Simpson regarding contact list with responsibilities/divisions/areas per request of company.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Correspondence with K. Asher and G. Curry and regarding additional Delphi Printer.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Coordination of meeting with T. Timko and J. Sheehan per S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Correspondence with S. Sheckell and team regarding Significant Open Items.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Revisions to Significant Open Items per S. Sheckell.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Coordination and pick-up of Agenda's for DOM from the assistant to M. Lorenz in 2006 per J. Simpson.	0.6			A1
Asher	Kevin F.	KFA	Partner	8/8/2006	Pre-approval work for tax matters	1.1			A1
Asher	Kevin F.	KFA	Partner	8/8/2006	Review of Q1 and Q2 workpapers	2.2			A1
Chowdhry	Kanika	KC	Staff	8/8/2006	Reperformance of management's testing for DGL	0.7			A1
Chowdhry	Kanika	KC	Staff	8/8/2006	Summary of Controls Memo report for DGL	0.3			A1
Chowdhry	Kanika	KC	Staff	8/8/2006	Review notes for DGL	1.4			A1
Chowdhry	Kanika	KC	Staff	8/8/2006	Testing for Steering and SCM documentation	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/8/2006	Review of partner Q1 and Q2 review notes for Saginaw.	4.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/8/2006	Review of partner review notes for Q1 and Q2 for Packard.	4.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/8/2006	Q2 - work on ticking and tying out Q2 work papers	3.3			A1
Henning	Jeffrey M.	JMH	Partner	8/8/2006	AHG - Quarter review discussions and update with K. Stipp	0.8			A1
Henning	Jeffrey M.	JMH	Partner	8/8/2006	Review SRM for E&C, summarizing issues for follow-up	0.7			A1
Henning	Jeffrey M.	JMH	Partner	8/8/2006	E&S - quarterly review update inquiries	1.1			A1
Henning	Jeffrey M.	JMH	Partner	8/8/2006	Quarterly review inquiries - Packard	0.7			A1
Henning	Jeffrey M.	JMH	Partner	8/8/2006	Discussions of divisional Q2 issues with S. Shekell and K. Asher	0.9			A1
Henning	Jeffrey M.	JMH	Partner	8/8/2006	Saginaw - conf. call to review JH review notes with M. Hatzfeld and E. Marold.	0.5			A1
Horner	Kevin John	KJH	Staff	8/8/2006	Corporate Interim: Discussed with E. Marold comments after review of internal audits journal entry review	0.6			A1
Horner	Kevin John	KJH	Staff	8/8/2006	Corporate Interim: Began compiling memo discussing our review of internal audit's journal voucher review	0.8			A1
Horner	Kevin John	KJH	Staff	8/8/2006	Corporate Interim: Meeting with J. Feijao, to discuss Q2 journal voucher review and results of their review	0.9			A1
Horner	Kevin John	KJH	Staff	8/8/2006	Corporate Interim: Reviewed internal audit's Q2 journal voucher review from E&C and E&S	4.2			A1
Horner	Kevin John	KJH	Staff	8/8/2006	Corporate Walkthroughs: Received wire room analysis documentation from J. Nolan.	0.3			A1
Horner	Kevin John	KJH	Staff	8/8/2006	Corporate Walkthroughs: discussion with A. Ranney regarding minority interest for T&I fluctuation	0.3			A1
Horner	Kevin John	KJH	Staff	8/8/2006	Corporate Walkthroughs: Met with J. Sandora to discuss journal voucher EW109 for March '06 for the pre-paid walkthrough	1.1			A1
Kearns	Matthew R.	MRK	Senior	8/8/2006	Updating explanations to E&C Q2 balance sheet fluctuations	4.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	8/8/2006	Reviewing and preparing emails from E&C (A. Renaud and N. Saad) related to journal entry explanations	0.8			A1
Kearns	Matthew R.	MRK	Senior	8/8/2006	E&C - clearing review notes for Q2 from manager/sr. mgr. review	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/8/2006	Review of FSCP walkthrough	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	8/8/2006	Prep for status update/inquires call with R. Jobe regarding Q2.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/8/2006	Attend status update/inquires call with R. Jobe regarding Q2.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	8/8/2006	Research for and writing of the D&T workpaper review memo.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	8/8/2006	Review latest version of the Q1 10-Q.	0.3			A1
Marold	Erick W.	EWM	Senior	8/8/2006	E&S meeting with R. Jobe to finalize Q2 and Q1 inquiries.	1.2			A1
Marold	Erick W.	EWM	Senior	8/8/2006	Prepared a memo documenting the significant change in the Jobs bank accrual.	2.3			A1
Marold	Erick W.	EWM	Senior	8/8/2006	Obtained and documented Delphi's Q2 debt covenant calculations.	2.8			A1
Marold	Erick W.	EWM	Senior	8/8/2006	Obtained documentation and performed inquiries regarding the SFAS 112 Jobs Bank accrual as of 6/30/06.	3.2			A1
Miller	Nicholas S.	NSM	Manager	8/8/2006	Discussion with Nidhi regarding derivative topics, overhedge analysis.	0.5			A1
Miller	Nicholas S.	NSM	Manager	8/8/2006	Review of natural gas purchase contracts.	0.8			A1
Miller	Nicholas S.	NSM	Manager	8/8/2006	Packard - Preparation for quarterly wrap-up call.	0.6			A1
Miller	Nicholas S.	NSM	Manager	8/8/2006	Packard - Time spent documenting discussions in the quarterly wrap-up call.	1.2			A1
Miller	Nicholas S.	NSM	Manager	8/8/2006	Packard - Conference call with N. Hotchkins and C. Zerull for Q2 wrap-up inquiries.	1.8			A1
Miller	Nicholas S.	NSM	Manager	8/8/2006	Review of Q1/Q2 cash flows - particularly the "other" components.	2.1			A1
Miller	Nicholas S.	NSM	Manager	8/8/2006	T&I - Documentation of Q2 metrics.	0.4			A1
Miller	Nicholas S.	NSM	Manager	8/8/2006	T&I - Documentation of Q2 IS fluctuations.	1.1			A1
Pagac	Matthew M.	MMP	Manager	8/8/2006	E&C - Review second quarter workpapers	3.6			A1
Pagac	Matthew M.	MMP	Manager	8/8/2006	E&C - Discussions with engagement management	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pagac	Matthew M.	MMP	Manager	8/8/2006	E&C - Clear review notes from partner	1.8			A1
Pagac	Matthew M.	MMP	Manager	8/8/2006	E&C - Provide engagement supervision	2.4			A1
Ranney	Amber C.	ACR	Senior	8/8/2006	Quarterly Review-requesting explanations for fluctuations in account balances from corporate accounting.	2.6			A1
Ranney	Amber C.	ACR	Senior	8/8/2006	Quarterly Review-documenting explanations for fluctuations in accounts on the corporate trial balances	4.2			A1
Ranney	Amber C.	ACR	Senior	8/8/2006	Quarterly Review-reviewing reserve account balances for reasonableness for our Q2 review.	5.1			A1
Rasmussen	Kyle M.	KMR	Intern	8/8/2006	Updating Q2 Analytics	0.7			A1
Rasmussen	Kyle M.	KMR	Intern	8/8/2006	Gathering backup for Q1 and Q2 statements	1.1			A1
Rasmussen	Kyle M.	KMR	Intern	8/8/2006	Updating Q2 analytics	1.1			A1
Rasmussen	Kyle M.	KMR	Intern	8/8/2006	Performing analytics on Delphi's minority interests	1.4			A1
Rasmussen	Kyle M.	KMR	Intern	8/8/2006	Analysis of the materiality of accrued liabilities	1.6			A1
Rothmund	Mario Valentin	MVR	Staff	8/8/2006	AHG - Cleaned up the AWS- File	2.4			A1
Rothmund	Mario Valentin	MVR	Staff	8/8/2006	T&I - Clearing Open Items on the B4 Sales Walkthrough	0.3			A1
Sheckell	Steven F.	SFS	Partner	8/8/2006	Quarterly review procedures	4.1			A1
Simpson	Jamie	JS	Senior Manager	8/8/2006	Preparation of management representation letter.	0.6			A1
Simpson	Jamie	JS	Senior Manager	8/8/2006	Discussion with E. Marold regarding Q2 review status.	1.1			A1
Simpson	Jamie	JS	Senior Manager	8/8/2006	Discussions with A. Ranney regarding Q2 open items.	1.2			A1
Simpson	Jamie	JS	Senior Manager	8/8/2006	Review of overall analytics for Q2.	2.3			A1
Smith	Christopher W.	CWS	Executive Director	8/8/2006	2nd quarter rate rec. call from J. Hegelmann re: discrete items, etc.	0.3			A1
Smith	Christopher W.	CWS	Executive Director	8/8/2006	Follow-up w/ C. Tosto, J. Hegelmann, and J. Erickson re: status of 2nd quarter information	0.7			A1
Smith	Christopher W.	CWS	Executive Director	8/8/2006	Review 2nd quarter Rate Rec. for tax review	1.4			A1
Stille	Mark Jacob	MJS	Staff	8/8/2006	Testing and follow-up of Steering program change.	1.6			A1
Stille	Mark Jacob	MJS	Staff	8/8/2006	Testing and follow-up of DGL new users testing.	3.4			A1
Abraham	Lisa M.	LMA	Intern	8/9/2006	DGL user access testing and organizing	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Correspondence with S. Pacella regarding reviewed IA reports.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Correspondence with M. Hatzfeld regarding IA reports binder and log.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Update IA log for reports reviewed by S. Pacella.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Print and distribute new Delphi IA reports received.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Locate and revise bio for S. Sheckell for visit to China.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Update of Delphi Charge Code status for international locations per emails received.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Correspondence with T. Manire regarding S. Sheckell's visit to China.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Correspondence with J. Simpson regarding BRET search for New Board Member.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Correspondence with Knowledge center for Executive Profile of J. Englar per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Coordination and pick-up of attachments for Presentations for DOM in 2006 from the assistant to M. Lorenz per J. Simpson.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Revisions to Q1 & Q2 2006 Delphi SRM per J. Simpson.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Correspondence with M. Stille regarding Table - E&Y Area per E&Y request.	0.1			A1
Barber	Keith A.	KAB	Senior	8/9/2006	DGL/JE - Internal discussion with engagment team to review filter results.	2.0			A1
Chowdhry	Kanika	KC	Staff	8/9/2006	Review of management testing for ETBR application	0.8			A1
Chowdhry	Kanika	KC	Staff	8/9/2006	Completed DGL reperformance testing and review	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chowdhry	Kanika	KC	Staff	8/9/2006	Completed Steering review and report	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/9/2006	Clearing of partner review notes for AHG.	4.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/9/2006	Clearing of partner review notes for E&C.	4.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/9/2006	Q1 - complete Q1 review checklist	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/9/2006	Q2 - complete Q2 review check list	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/9/2006	Q1 - tax memo - complete final proof read of memo, making format changes and sending to audit partners accordingly.	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	8/9/2006	Review e-mails received throughout process to confirm electronic documents have been saved to the e-file, save work paper files if they were not previously saved	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/9/2006	Q2 - tax memo - draft paragraph for Texas law change.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/9/2006	Q2 - tax memo - final review, making format changes and sending to audit partners	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/9/2006	Q1 - complete draft of Q1 memo including calculating amounts included in tax summary table of Q1 memo	3.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/9/2006	Q2 - draft Q2 tax summary memo, including calculation of rate detail table included in memo	5.0			A1
Henning	Jeffrey M.	JMH	Partner	8/9/2006	Review E&C division 2nd quarter workpapers	1.8			A1
Horner	Kevin John	KJH	Staff	8/9/2006	Corporate Interim: Met with J. Feijao and J. Felmlee to obtain DPSS and T&I Q2 JV review binders	0.3			A1
Horner	Kevin John	KJH	Staff	8/9/2006	Corporate Interim: Communicated to comments to Internal Audit based on our review of their work for Q2 JV review	0.6			A1
Horner	Kevin John	KJH	Staff	8/9/2006	Corporate Interim: Met with E. Marold to discuss comments from reviewing internal audit's work for their Q2 JV review for DPSS and T&I	0.6			A1
Horner	Kevin John	KJH	Staff	8/9/2006	Corporate Interim: Completed review of Internal Audit Q2 JV review for DPSS	2.6			A1
Horner	Kevin John	KJH	Staff	8/9/2006	Corporate Interim: Completed review of Internal Audit Q2 JV review for T&I	3.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	8/9/2006	Corporate Walkthroughs: tied out A/P debit balance analysis received from Callaway group and tied in unposted wires from wire room walkthrough	0.9			A1
Kearns	Matthew R.	MRK	Senior	8/9/2006	E&C - assisting staff with physical inventory observatio (API) cutoff testing	0.4			A1
Kearns	Matthew R.	MRK	Senior	8/9/2006	E&C - clearing review notes for Q2 from manager/sr. mgr. review	3.6			A1
Kearns	Matthew R.	MRK	Senior	8/9/2006	Meeting with G. Halleck of E&C to discuss tooling journal entry	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/9/2006	Review of analyticals for Q2.	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/9/2006	Response to Poland and Czech interim questions.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/9/2006	Status update with E&Y tax team for the quarter.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	8/9/2006	Preparation for quarterly status meeting with the company.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	8/9/2006	Review of preliminary CRA's and process mapping for Q1 files.	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/9/2006	Update meeting with S. Sheckell, T. Timko, J. Williams and D. Bayles.	1.3			A1
Marold	Erick W.	EWM	Senior	8/9/2006	Reviewed Delphi and GM's Environmental Matters Agreement and documented key agreements which have an accounting impact.	2.8			A1
Marold	Erick W.	EWM	Senior	8/9/2006	Updated our Q1 and Q2 SAS 100 memorandums.	1.4			A1
Marold	Erick W.	EWM	Senior	8/9/2006	Reviewed UAW headcounts by location and documente changes in idle employees.	1.7			A1
Marold	Erick W.	EWM	Senior	8/9/2006	Saginaw - Meeting with M. Hatzfeld and J. Henning to discuss Q2 review notes for Saginaw.	2.1			A1
Miller	Nicholas S.	NSM	Manager	8/9/2006	Clear J. Henning's Packard review notes.	1.1			A1
Miller	Nicholas S.	NSM	Manager	8/9/2006	Packard - Finalize Q2 fluctuation analytics.	1.6			A1
Miller	Nicholas S.	NSM	Manager	8/9/2006	Clear M. Hatzfeld's Packard review notes.	2.3			A1
Miller	Nicholas S.	NSM	Manager	8/9/2006	T&I - Finalize Q2 balance sheet review.	3.2			A1
Pagac	Matthew M.	MMP	Manager	8/9/2006	E&C - Review second quarter workpapers	2.6			A1
Pagac	Matthew M.	MMP	Manager	8/9/2006	E&C - Discussions with engagement management	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pagac	Matthew M.	MMP	Manager	8/9/2006	E&C - Clear review notes from partner	3.4			A1
Pagac	Matthew M.	MMP	Manager	8/9/2006	E&C - Provide engagement supervision	2.1			A1
Peterson	Christopher A.	CAP	Manager	8/9/2006	Assist M. Stille with issue documentation.	0.3			A1
Peterson	Christopher A.	CAP	Manager	8/9/2006	Create budget template update format for TSRS.	1.2			A1
Peterson	Christopher A.	CAP	Manager	8/9/2006	Finalize Summary of Controls memo template, adapt it to DGL environment.	2.3			A1
Peterson	Christopher A.	CAP	Manager	8/9/2006	Partial review of K Chowhdry's IA review wp's related to DGL and Steering systems.	3.1			A1
Ranney	Amber C.	ACR	Senior	8/9/2006	Quarterly Review-obtaining board meeting minutes from the client for our quarterly review	0.4			A1
Ranney	Amber C.	ACR	Senior	8/9/2006	Quarterly Review-reviewing the most recent draft of the 6/30/06 10-Q and proofing in changes.	1.6			A1
Ranney	Amber C.	ACR	Senior	8/9/2006	Quarterly Review-reviewing the most recent draft of the 3/31/06 10-Q and proofing in changes.	2.3			A1
Ranney	Amber C.	ACR	Senior	8/9/2006	Quarterly Review-working on completing the items in our quarterly review checklist for Q1 and Q2.	7.5			A1
Rasmussen	Kyle M.	KMR	Intern	8/9/2006	Working on the 1st and 2nd 10Q tie outs	7.9			A1
Sheckell	Steven F.	SFS	Partner	8/9/2006	Quarterly review procedures	3.8			A1
Simpson	Jamie	JS	Senior Manager	8/9/2006	Review of SAS 99 memo for Q1/Q2.	1.2			A1
Simpson	Jamie	JS	Senior Manager	8/9/2006	Discussion with A. Ranney regarding Q2 status.	1.3			A1
Simpson	Jamie	JS	Senior Manager	8/9/2006	Review of Q2 review documents.	2.4			A1
Simpson	Jamie	JS	Senior Manager	8/9/2006	Review of T&I Q1 review wps.	1.5			A1
Simpson	Jamie	JS	Senior Manager	8/9/2006	Preparation of agenda for status meeting with T. Timko.	1.2			A1
Stille	Mark Jacob	MJS	Staff	8/9/2006	Testing and follow-up of DGL new user testing.	1.6			A1
Stille	Mark Jacob	MJS	Staff	8/9/2006	Review of HEAT tool and logic comparisons for Hyperion with C. Peterson.	1.9			A1
Tosto	Cathy I.	CIT	Partner	8/9/2006	Follow-up on open issues for the quarterly provisions for Q1 and Q2, CN law change, CJV's, and Texas law change.	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	8/9/2006	Review and reconcile Q to provision workpapers and prior year.	2.1			A1
Tosto	Cathy I.	CIT	Partner	8/9/2006	Review and revise quarterly memorandums.	2.1			A1
Aquino	Heather	HRA	Client	8/10/2006	Correspondence with J. Williams regarding E&Y - Report to the AC.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/10/2006	Finalization and coordination of E&Y - Report to the AC..	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	8/10/2006	Correspondence with D. Kelley regarding Delphi Pre-Approval Schedule.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/10/2006	Correspondence with A. Krabill , CIBT, and China regarding China multiple entry Visa requirements.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	8/10/2006	Print and provide Delphi Bankruptcy News, Issue No. 36 per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/10/2006	Correspondence with G. Curry regarding additional Delphi Printer.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/10/2006	Correspondence with S. Ludlow and A. Ranney regarding Mailbox Requests for DP202.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/10/2006	Time spent setting-up personal voicemail at Delphi.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/10/2006	Update Delphi Contact Information for D. Chamarro.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/10/2006	Correspondence with S. Sheckell regarding Q1-Q2 Reviews 8.2.06 agenda.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/10/2006	Print and provide FTT Materials to J. Simpson.	0.9			A1
Chowdhry	Kanika	KC	Staff	8/10/2006	Testing for ETBR Application	1.6			A1
Chowdhry	Kanika	KC	Staff	8/10/2006	Documentation of DGL reperformance testing	2.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/10/2006	Call with J. Henning (re Q1 and Q2 status of divisions).	1.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/10/2006	Involvement in preparation of Miller agenda for 8/14/06.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/10/2006	Budget to actual review for AHG and E&C	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/10/2006	Budget to actual review for Packard and Saginaw.	2.2			A1
Henning	Jeffrey M.	JMH	Partner	8/10/2006	AHG - finalize Q1 and Q2 ASM and SRM's	1.3			A1
Henning	Jeffrey M.	JMH	Partner	8/10/2006	Finalize review of E&C Q1/Q2 files	2.6			A1
Henning	Jeffrey M.	JMH	Partner	8/10/2006	Review overall SRM	0.7			A1
Horner	Kevin John	KJH	Staff	8/10/2006	Corporate Interim: Discussed meeting with J. Feijao with E. Marold.	0.2			A1
Horner	Kevin John	KJH	Staff	8/10/2006	Corporate Interim: discussed comments based on our review of Internal Audit Q2 JV review with J. Feijao	0.6			A1
Horner	Kevin John	KJH	Staff	8/10/2006	Corporate Walkthroughs: Met with E. Marold to discuss tie in of wire room analysis to wire room walkthrough	0.4			A1
Horner	Kevin John	KJH	Staff	8/10/2006	Corporate Walkthroughs: Updated pre-paid expenses walkthrough for new supporting documentation for the re-class of A/P balances	0.9			A1
Horner	Kevin John	KJH	Staff	8/10/2006	Corporate Walkthroughs: Finished tie out of journal voucher EW109 that supports item on reconciliation of account EW 2605 - Prepaid Insurance	1.4			A1
Huffman	Derek T.	DTH	Senior	8/10/2006	Meeting with D. Steis, S. Bryant and M. Stille covering open SAP testing items.	1.1			A1
Huffman	Derek T.	DTH	Senior	8/10/2006	Review of SAP testing results	1.3			A1
Huffman	Derek T.	DTH	Senior	8/10/2006	SAP logical access testing	3.1			A1
Kearns	Matthew R.	MRK	Senior	8/10/2006	Assisting E&Y staff member with E&C physical inventory tie-out procedures	0.7			A1
Kearns	Matthew R.	MRK	Senior	8/10/2006	E&C - reviewing E&Y staff member's work on physical inventory tie-out procedures	3.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/10/2006	Material for Q2 close meeting	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/10/2006	Updating of the latest version of the international instructions.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/10/2006	Planning for D&T site workpaper review	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	8/10/2006	Review of preliminary CRA's and significant processes for purposes of our Q1 documentation.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	8/10/2006	Preparation of items for K. Asher's review Q2.	1.6			A1
Marold	Erick W.	EWM	Senior	8/10/2006	Updated planning materiality calculation based on most current financial data from Delphi.	1.9			A1
Marold	Erick W.	EWM	Senior	8/10/2006	Consolidated review of CAS journal entry testing.	2.8			A1
Miller	Nicholas S.	NSM	Manager	8/10/2006	Discussion with S. Pacella and M. Hatzfeld regarding TSRS involvement and coordination of a TSRS meeting with AABS Mgrs and Sr. Mgrs.	1.6			A1
Miller	Nicholas S.	NSM	Manager	8/10/2006	T&I - Finalize Journal Entry review for Q2.	1.9			A1
Pacella	Shannon M.	SMP	Manager	8/10/2006	Preparation of email to IT SOX PMO discussing issues found with China workpapers.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/10/2006	Preparation of email to UK and Brazil team to discuss logistics for obtaining Internal Audit workpapers.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/10/2006	Send emails to China team to assist with issues identified in Management's testing.	0.4			A1
Pacella	Shannon M.	SMP	Manager	8/10/2006	Discuss upcoming application control testing/timing with Core.	0.5			A1
Pagac	Matthew M.	MMP	Manager	8/10/2006	AHG - Review workpapers with partner	2.8			A1
Pagac	Matthew M.	MMP	Manager	8/10/2006	E&C - Review workpapers with partner.	2.4			A1
Peterson	Christopher A.	CAP	Manager	8/10/2006	Review documentation related to review of IA's testing of the DGL system.	3.7			A1
Ranney	Amber C.	ACR	Senior	8/10/2006	Quarterly Review-working on completing the items in our quarterly review checklist for Q1 and Q2.	3.1			A1
Rasmussen	Kyle M.	KMR	Intern	8/10/2006	Working on the 1st and 2nd 10Q tie outs	4.3			A1
Rothmund	Mario Valentin	MVR	Staff	8/10/2006	T&I - Clearing Open Items on the B4 Sales Walkthrough	0.3			A1
Sheckell	Steven F.	SFS	Partner	8/10/2006	Prepare quarterly review memorandum	2.1			A1
Simpson	Jamie	JS	Senior Manager	8/10/2006	Discussion with M. Loeb regarding legal letter.	0.4			A1
Simpson	Jamie	JS	Senior Manager	8/10/2006	Review of Q1/Q2 SAD.	0.5			A1
Simpson	Jamie	JS	Senior Manager	8/10/2006	Discussion with K. Asher on Q1 memos/wps.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Christopher W.	CWS	Executive Director	8/10/2006	Review 1st and 2nd quarter summary tax memos	0.3			A1
Stille	Mark Jacob	MJS	Staff	8/10/2006	Discussion with S. Pacella and C. Peterson regarding exception found in steering periodic review testing.	0.5			A1
Stille	Mark Jacob	MJS	Staff	8/10/2006	Periodic review testing and documentation for steering.	0.6			A1
Stille	Mark Jacob	MJS	Staff	8/10/2006	Time spent with intern L. Abraham going over final items (review, documents, etc.) for last day.	0.7			A1
Stille	Mark Jacob	MJS	Staff	8/10/2006	Preparation for SAP meeting, review of documentation, open items listing.	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/11/2006	Correspondence with A. Krabill regarding final Report to the AC.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/11/2006	Correspondence with T. Bishop regarding Audit Committee Materials.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/11/2006	Correspondence with T. Merewether regarding ARMS Report in Excel for budget to actual analysis.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/11/2006	Finalization of pre-approval schedule per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/11/2006	Correspondence with A. Krabill and China regarding China multiple entry Visa requirements.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/11/2006	Correspondence with J. Simpson regarding Malaysia independence relating to open charge codes.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	8/11/2006	Conference room coordination per N. Miller.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/11/2006	Miscellaneous activities such as providing assistance to engagement team.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	8/11/2006	Meeting coordination for Q1 & Q2 per S. Sheckell and A. Krabill.	0.8			A1
Chowdhry	Kanika	KC	Staff	8/11/2006	ETBR review and testing	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chowdhry	Kanika	KC	Staff	8/11/2006	Updated DGL review notes and updated documents on AWS	1.4			A1
Chowdhry	Kanika	KC	Staff	8/11/2006	Worked on reperformance for ETBR and updated the review notes for Steering	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/11/2006	Review of Saginaw Dellinger slide presentation materials.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/11/2006	Review of E&C Dellinger slide presentation materials.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/11/2006	Review of Packard Dellinger slide presentation materials.	2.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/11/2006	Review of AHG Dellinger slide presentation materials.	2.3			A1
Horner	Kevin John	KJH	Staff	8/11/2006	Corporate Interim: Completed memo documenting our process for reviewing internal audit's Q2 JV review	0.3			A1
Horner	Kevin John	KJH	Staff	8/11/2006	Corporate Interim: Completed documentation of our review of internal audit's Q2 JV Review	0.7			A1
Horner	Kevin John	KJH	Staff	8/11/2006	Corporate Interim: Tied out Q2 10-Q report under instruction from A. Ranney.	5.8			A1
Horner	Kevin John	KJH	Staff	8/11/2006	Corporate Walkthroughs: Organized supporting documentation for walkthroughs that have been completed and handed off to E. Marold.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/11/2006	Review of the program provided to E&Y Brazil for control testing.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/11/2006	Review of the TRM for Q1.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/11/2006	Drafting of the agenda for meeting with S. Miller.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	8/11/2006	Meeting with D. Bayles, A. Kulikowski and E. Marold to discuss client assistance package delivery for controls work.	1.2			A1
Marold	Erick W.	EWM	Senior	8/11/2006	E&S - Finalized documentation of our journal entry testing for the second quarter.	1.4			A1
Marold	Erick W.	EWM	Senior	8/11/2006	E&S - Prepared quarterly checklist for June 30, 2006 quarter end.	2.2			A1
Marold	Erick W.	EWM	Senior	8/11/2006	Discussed E&Y expectations regarding client assistance request with Delphi SOX Manager and Director.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	8/11/2006	Met with J. Volek to discuss the quarterly certification process and review initial exceptions.	1.8			A1
Martell	Michael A.	MAM	Principle	8/11/2006	Review TSRS workpapers - planning	3.9			A1
Miller	Nicholas S.	NSM	Manager	8/11/2006	Work on wrapping up PGM contract analysis.	1.1			A1
Miller	Nicholas S.	NSM	Manager	8/11/2006	Clear Packard review notes.	2.8			A1
Miller	Nicholas S.	NSM	Manager	8/11/2006	Clear T&I review notes.	0.2			A1
Pacella	Shannon M.	SMP	Manager	8/11/2006	Discuss issues with team re: Steering periodic review.	0.2			A1
Pacella	Shannon M.	SMP	Manager	8/11/2006	Send email to PwC testing team responsible for testing application controls to set up meeting.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/11/2006	Call with Internal Audit to discuss auditor judgment for issues found in Stonehouse.	0.4			A1
Ranney	Amber C.	ACR	Senior	8/11/2006	Quarterly Review-completing all required forms for the Q1 and Q2 review documentation.	3.0			A1
Ranney	Amber C.	ACR	Senior	8/11/2006	Quarterly Review-tying out Q2 footnotes to appropriate support.	3.2			A1
Rasmussen	Kyle M.	KMR	Intern	8/11/2006	Working on the 1st and 2nd Q	2.7			A1
Sheckell	Steven F.	SFS	Partner	8/11/2006	International coordination	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	8/11/2006	Footed all schedules in draft Q.	1.1			A1
Stille	Mark Jacob	MJS	Staff	8/11/2006	Review of Windows 2003 workplan.	0.5			A1
Stille	Mark Jacob	MJS	Staff	8/11/2006	Follow-up on DGL open items.	0.6			A1
Stille	Mark Jacob	MJS	Staff	8/11/2006	Documentation of periodic review testing for steering.	0.7			A1
Stille	Mark Jacob	MJS	Staff	8/11/2006	Testing of Steering program change.	1.6			A1
Stille	Mark Jacob	MJS	Staff	8/11/2006	Selection of Hyperion program change and new/changed users testing.	2.1			A1
O'Leary	Gregory A.	GAO	Staff	8/12/2006	Performed physical inventory observation procedures in Rochester, NY and Chasis Division.	8.0			A1
Pacella	Shannon M.	SMP	Manager	8/12/2006	Updated Testing Status Tracking for meeting with IT SOX Director.	0.6			A1
Pacella	Shannon M.	SMP	Manager	8/12/2006	Consolidated issues for international testing	1.1			A1
Ranney	Amber C.	ACR	Senior	8/12/2006	Quarterly Review-documenting fluctuations on the LSC and Corporate TB analytics	4.1			A1
Tanner	Andrew J.	AJT	Senior Manager	8/12/2006	Meeting with S. Pacella to prepare materials for It executive update meeting with J. Piazza	0.4			A1
Henning	Jeffrey M.	JMH	Partner	8/13/2006	Review Audit Committee prep package	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	8/13/2006	DPSS - Review of Q2 workpapers.	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/13/2006	E&S - Review of Q2 workpapers.	3.2			A1
Marold	Erick W.	EWM	Senior	8/13/2006	Saginaw - Cleared SRM review notes from M. Hatzfeld.	2.3			A1
Marold	Erick W.	EWM	Senior	8/13/2006	Saginaw - Updated analytics based on comments from J. Henning.	2.9			A1
Miller	Nicholas S.	NSM	Manager	8/13/2006	T&I - Completion of Q1 SRM.	0.5			A1
Pacella	Shannon M.	SMP	Manager	8/13/2006	Create agenda for IT SOX Executive Update Meeting	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/13/2006	Review July hours detail to identify out of scope hours for July billing and summarize hours for IT SOX Director.	1.2			A1
Ranney	Amber C.	ACR	Senior	8/13/2006	Quarterly Review-Summarizing Board Meeting Minutes.	2.6			A1
Simpson	Jamie	JS	Senior Manager	8/13/2006	Review of T&I Q2 review workpapers.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/14/2006	Print, log and provide new IA report received for J. Simpson's review.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/14/2006	Correspondence with A. Krabill and G. Wang regarding China - Visa requirements.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	8/14/2006	Correspondence with J. Simpson regarding John Englar Executive Profile.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/14/2006	Correspondence with A. Krabill regarding new agenda format in PowerPoint.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/14/2006	Correspondence with M. Sakowski regarding E&Y New MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/14/2006	Correspondence with N. Winn regarding inventory packages received in Troy.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/14/2006	Coordination of M. Fitzpatrick's visit to Delphi HQ for introductions meetings.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/14/2006	Miscellaneous activities such as providing assistance to engagement team.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/14/2006	Preparation of Q1/Q2 agenda in new agenda format per A. Krabill.	0.9			A1
Asher	Kevin F.	KFA	Partner	8/14/2006	Attend quarterly review meetings with the Audit Committee and S. Miller	3.9			A1
Boehm	Michael J.	MJB	Manager	8/14/2006	Corporate Interim - Discussions with engagement senior and senior managers regarding AR confirmation procedures.	0.6			A1
Boehm	Michael J.	MJB	Manager	8/14/2006	Corporate Interim - TSRS planning meeting to discuss IT Control testing strategy.	1.1			A1
Boehm	Michael J.	MJB	Manager	8/14/2006	DPSS Quarterly Review - Final review of technical accounting memos, Q2 SRM, journal entry testing, etc. for DPSS.	2.8			A1
Boehm	Michael J.	MJB	Manager	8/14/2006	E&S Interim - Discussion with M. Wilkes, R. Jobe, and C. Riedl and E&S audit team to discuss interim review timing, client assistance requests, testing strategy, etc.	3.2			A1
Boehm	Michael J.	MJB	Manager	8/14/2006	E&S Quarterly Review - Documentation of Q2 warranty reserve and inventory shrink reserve.	0.8			A1
Boehm	Michael J.	MJB	Manager	8/14/2006	E&S Quarterly Review - Discussions with E. Marold and A. Krabill regarding documentation of Q2 warranty reserve and inventory shrink reserve.	0.6			A1
Chowdhry	Kanika	KC	Staff	8/14/2006	Updated SCM report for DGL	0.2			A1
Chowdhry	Kanika	KC	Staff	8/14/2006	Reviewed DGL audit workpapers	1.3			A1
Chowdhry	Kanika	KC	Staff	8/14/2006	Worked on Reperformance of management testing for DGL	1.7			A1
Chowdhry	Kanika	KC	Staff	8/14/2006	Filing of DGL workpapers	1.8			A1
Fitzpatrick	Michael J.	MJF	Partner	8/14/2006	Review of Q1/Q2 workpapers	4.1			A1
Fitzpatrick	Michael J.	MJF	Partner	8/14/2006	Review of final conclusions with J. Henning re: quarter	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	8/14/2006	Call with J. Erickson re: summary of known unrecorded adjustments	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/14/2006	Discussion with C. Tosto re: audit's edits and suggested changes to tax memo.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/14/2006	Call with A. Krabill to discuss edits and suggested changes to tax memo	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	8/14/2006	Call with C. Tosto and A. Krabill re: known unrecorded adjustments, the fact the company has not addressed processes to correct and a compromised change to the ta summary memo	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/14/2006	Discuss agreed upon changes to tax memo after discussion with A. Krabill.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/14/2006	Q1 - edits to Q1 tax summary memo, send to C. Tosto for review	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	8/14/2006	Work with C. Tosto on revisions to Q1 tax memo	1.9			A1
Henning	Jeffrey M.	JMH	Partner	8/14/2006	Audit Committee conf. call	1.1			A1
Henning	Jeffrey M.	JMH	Partner	8/14/2006	Inquiries with S. Miller	0.7			A1
Henning	Jeffrey M.	JMH	Partner	8/14/2006	Review of quarterly SRM/Final 10-Q comments	0.8			A1
Henning	Jeffrey M.	JMH	Partner	8/14/2006	Review of final conclusions with M. Fitzpatrick re: quarter	0.9			A1
Horner	Kevin John	KJH	Staff	8/14/2006	Corporate Interim: Met with E. Marold to discuss tie out of footnote 3, share-based compensation	0.2			A1
Horner	Kevin John	KJH	Staff	8/14/2006	Corporate Interim: Met with A. Ranney to discuss open items with footnote tie out	0.6			A1
Horner	Kevin John	KJH	Staff	8/14/2006	Corporate Interim: Tied out footnotes for Q2 10-Q	10.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/14/2006	DPSS - Review of comments on workpapers with M. Boehm.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	8/14/2006	E&S - Conference call with M. Boehm, E. Marold and M. Wilkes re: Interim client assistance package.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	8/14/2006	E&S - Final sign-off on the Q2 checklist.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/14/2006	E&S - Clearing of final Q2 comments.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	8/14/2006	E&S - Further discussions regarding Q2 analyticals with M. Boehm.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/14/2006	E&S - Discussion with E. Marold and M. Boehm to discuss comments from the final review of the Q2 working papers.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/14/2006	Conference call with J. Hegelmann to discuss our comments on the Q1 TRM.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	8/14/2006	Revisions to the agenda for the meeting with S. Miller.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/14/2006	Review of the Q1 TRM.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	8/14/2006	Meeting with TSRS to discuss application control testing and other items.	1.2			A1
Marold	Erick W.	EWM	Senior	8/14/2006	Reviewed 2006 board minutes and prepared a summary of significant items.	1.6			A1
Marold	Erick W.	EWM	Senior	8/14/2006	Reviewed 2004 Board minutes and prepared a summary of significant items.	3.8			A1
Marold	Erick W.	EWM	Senior	8/14/2006	Reviewed 2003 board minutes and prepared a summary of significant items.	3.9			A1
Marold	Erick W.	EWM	Senior	8/14/2006	Reviewed 2005 board minutes and prepared a summary of significant items.	3.9			A1
Martell	Michael A.	MAM	Principle	8/14/2006	Client status update weekly meeting	1.4			A1
Martell	Michael A.	MAM	Principle	8/14/2006	Workpaper review - planning activities 1-4	2.6			A1
Martell	Michael A.	MAM	Principle	8/14/2006	Workpaper review planning - review of tech summ, planning memo, and other activity 5	3.1			A1
Miller	Nicholas S.	NSM	Manager	8/14/2006	Packard - Finalize Q2 documentation in various areas, including restructuring reserves, legal reserves, and fluctuation analytics.	2.1			A1
Miller	Nicholas S.	NSM	Manager	8/14/2006	Clear review notes for Packard quarterly review.	2.2			A1
Miller	Nicholas S.	NSM	Manager	8/14/2006	Preparation for meeting with TSRS to discuss various testing topics (application controls, critical reports, system interfaces).	0.6			A1
Miller	Nicholas S.	NSM	Manager	8/14/2006	Meeting with TSRS to discuss various testing topics (application controls, critical reports, system interfaces).	1.3			A1
Pacella	Shannon M.	SMP	Manager	8/14/2006	Send email to Brazil team to understand why team began testing earlier than communicated with Management.	0.2			A1
Pacella	Shannon M.	SMP	Manager	8/14/2006	Send email to IT SOX PMO with link to PCAOB guidance on how to account for compensating controls in overall management's assessment	0.2			A1
Pacella	Shannon M.	SMP	Manager	8/14/2006	Send email to E&Y Paris team asking for additional detail on issues identified with PwC testing procedures.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	8/14/2006	Email correspondence to E&Y Germany to assist in understanding scope of testing procedures.	0.4			A1
Pacella	Shannon M.	SMP	Manager	8/14/2006	Work with staff to answer questions on testing procedures.	0.8			A1
Pacella	Shannon M.	SMP	Manager	8/14/2006	Weekly IT SOX Executive Update meeting with J. Piazza.	0.9			A1
Pacella	Shannon M.	SMP	Manager	8/14/2006	Weekly status meeting with IT SOX PMO and Internal audit.	0.9			A1
Pacella	Shannon M.	SMP	Manager	8/14/2006	Finish status meeting materials to be presented in SOX Executive Update meeting.	1.1			A1
Pacella	Shannon M.	SMP	Manager	8/14/2006	Met with core team to discuss application control responsibility, scope, and timing.	1.5			A1
Peterson	Christopher A.	CAP	Manager	8/14/2006	AWS maintenance related to TSRS activity 7 wps.	0.6			A1
Peterson	Christopher A.	CAP	Manager	8/14/2006	Assisted M. Stille with Hyperion testing questions, including how to sample from HEAT database.	0.9			A1
Peterson	Christopher A.	CAP	Manager	8/14/2006	Attended application control meeting with core audit team and TSRS.	0.9			A1
Peterson	Christopher A.	CAP	Manager	8/14/2006	Attended TSRS status update meeting with M. Martell and S. Pacella.	1.1			A1
Peterson	Christopher A.	CAP	Manager	8/14/2006	Attended status update meeting with SOX Prog office IT reps.	1.2			A1
Peterson	Christopher A.	CAP	Manager	8/14/2006	Reviewed partially completed DGL, ETBR, and Steering reviews conducted by K. Chowhdry.	2.5			A1
Ranney	Amber C.	ACR	Senior	8/14/2006	Quarterly Review-Summarizing board meeting minutes.	1.6			A1
Ranney	Amber C.	ACR	Senior	8/14/2006	Quarterly Review-accumulating quarterly workpapers for partner review.	2.6			A1
Ranney	Amber C.	ACR	Senior	8/14/2006	Quarterly Review-detail reviewing footnote tie outs for Q1 & Q2.	3.9			A1
Rothmund	Mario Valentin	MVR	Staff	8/14/2006	Follow-up with AHG on the preliminary results of the API's for the AHG facilities.	0.5			A1
Sheckell	Steven F.	SFS	Partner	8/14/2006	Attend CEO meeting with S. Miller	0.6			A1
Sheckell	Steven F.	SFS	Partner	8/14/2006	Attend Audit Committee meeting	0.9			A1
Sheckell	Steven F.	SFS	Partner	8/14/2006	International coordination	1.1			A1
Sheckell	Steven F.	SFS	Partner	8/14/2006	Legal update meeting with D. Sherbin	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	8/14/2006	Review quarter workpapers	2.2			A1
Simpson	Emma-Rose S.	ESS	Staff	8/14/2006	Reviewed Delphi 10K for year ended 2005	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	8/14/2006	Updated LSC analytic for adjustments.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	8/14/2006	Updated trial balance variance workpapers for the all the corporate trial balances.	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	8/14/2006	Tied out statement of cash flow summary worksheets for Q1 and Q2 to Hyperion and the Q's.	3.5			A1
Simpson	Emma-Rose S.	ESS	Staff	8/14/2006	E&S - prepare travel reservations for trip to Kokomo, IN for interim work.	0.3			A1
Simpson	Jamie	JS	Senior Manager	8/14/2006	Discussion with J. Williams regarding Q1 review status.	0.7			A1
Simpson	Jamie	JS	Senior Manager	8/14/2006	Discussion with engagement partners regarding Q2 status.	1.2			A1
Simpson	Jamie	JS	Senior Manager	8/14/2006	Discussion with N. Miller regarding Q2 review notes for T&I.	0.5			A1
Smith	Christopher W.	CWS	Executive Director	8/14/2006	Canada LCT issue partial documentation	0.2			A1
Stille	Mark Jacob	MJS	Staff	8/14/2006	Steering program change testing and follow-up questions.	1.1			A1
Stille	Mark Jacob	MJS	Staff	8/14/2006	Time spent going over Windows workplan and questions.	1.3			A1
Stille	Mark Jacob	MJS	Staff	8/14/2006	DGL New User Testing.	1.6			A1
Tanner	Andrew J.	AJT	Senior Manager	8/14/2006	Meeting with J. Piazza, M. Harris, B. Garvey, S. Pacella and M. Martell to discuss testing status/issues.	0.7			A1
Tosto	Cathy I.	CIT	Partner	8/14/2006	Follow-up with J. Hegelmann and A. Krabill on outstanding Q1 memo issues	0.4			A1
Tosto	Cathy I.	CIT	Partner	8/14/2006	Review 1qtr memo revisions	0.4			A1
Tosto	Cathy I.	CIT	Partner	8/14/2006	Review and discuss revisions and make additional revisions to 1st qtr SRM	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Correspondence with J. Simpson regarding Mexico Pre-Approval Request.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Correspondence with A. Krabill regarding China Visa requirements.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Coordination of copy of Steve's Korean visa per T. Manire.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Correspondence with J. Simpson regarding pre-approval log.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Revisions to pre-approval log per J. Simpson.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Print and provide Delphi Bankruptcy News, Issue No. 37 per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Correspondence with M. Sakowski regarding E&Y Updated MAC Address.	0.2			A1
Asher	Kevin F.	KFA	Partner	8/15/2006	Workpaper review of Q1 and Q2 final documents	3.1			A1
Barber	Keith A.	KAB	Senior	8/15/2006	DGL/JE - Validation of DGL mainframe data for compay code K9.	2.1			A1
Boehm	Michael J.	MJB	Manager	8/15/2006	Corporate Walkthroughs - Review of FSCP walkthrough documentation.	0.8			A1
Boehm	Michael J.	MJB	Manager	8/15/2006	DPSS Interim - Coordination of DPSS inventory at Plainfield warehouse with M. Chizeck and O. Elder	0.4			A1
Boehm	Michael J.	MJB	Manager	8/15/2006	DPSS Quarterly Review - Walked S. Sheckell through DPSS quarterly workpapers and cleared related review notes.	1.1			A1
Boehm	Michael J.	MJB	Manager	8/15/2006	E&S Interim - Discussions with A. Kulikowski regarding employee master file change testing for E&S	0.3			A1
Boehm	Michael J.	MJB	Manager	8/15/2006	E&S Interim - Call with C. Riedl, E&S Internal Controls, to discuss client assistance requests and timing.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/15/2006	E&S Quarterly Review - Review of JE Testing memo and summary.	0.7			A1
Boehm	Michael J.	MJB	Manager	8/15/2006	E&S Quarterly Review - Walked S. Sheckell through E&S quarterly workpapers and cleared related review notes.	1.4			A1
Boehm	Michael J.	MJB	Manager	8/15/2006	Quarterly Review - Review of 1st and 2nd Quarter footnote support documentation.	2.8			A1
Cash	Kevin L.	KLC	Partner	8/15/2006	Review of testing exceptions noted and the impact on ou financial audit procedures.	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Cash	Kevin L.	KLC	Partner	8/15/2006	Discussion of testing exceptions noted and the impact on our financial audit procedures	0.8			A1
Cash	Kevin L.	KLC	Partner	8/15/2006	Review and approval of international coordination letter and update on progress	1.3			A1
Cash	Kevin L.	KLC	Partner	8/15/2006	Review of planning materials and update of budgets and out-of-scope items	2.1			A1
Chowdhry	Kanika	KC	Staff	8/15/2006	Updated files on AWS	0.5			A1
Chowdhry	Kanika	KC	Staff	8/15/2006	Updated DGL Re-performance worksheet	1.2			A1
Chowdhry	Kanika	KC	Staff	8/15/2006	Updated DGL Review Notes	1.3			A1
Chowdhry	Kanika	KC	Staff	8/15/2006	Filing of re-performance workpapers for DGL	1.3			A1
Chowdhry	Kanika	KC	Staff	8/15/2006	Updated Steering SCM Report	1.7			A1
Hegelmann	Julie Ann	JAH	Senior	8/15/2006	404 - save documents and workpaper to shared drive, organize workpaper files, remove duplicate workpapers and items not necessary for files	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	8/15/2006	Call with C. Tosto re: need to change Q1 & Q2 memo for explanation received from J. Erickson on \$13M entry was not correct	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/15/2006	Q2 - correspondence with J. Erickson re: locating description for entry shown on list of known unrecorded items	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/15/2006	Q1 - scan memo and check list to me, e-mail items to A. Krabill.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/15/2006	Q2 - scan signed memo and check list to me and e-mail these items to A. Krabill.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/15/2006	Q2 memo - edit for C. Tosto's review comments and re-send to audit team	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	8/15/2006	Q1 & Q2 - review e-mails received from J. Erickson re: response to E&Y inquiry on adjustments; print out attachments received in second e-mail from Janet - signed final workpapers for the quarters	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/15/2006	Q1 memo - discuss proposed audit edits to memo, make approved changes	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	8/15/2006	Q2 - save documents and workpapers to shared drive, organize workpaper file, remove duplicate and items not necessary for the file	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	8/15/2006	Q2 memo - discuss proposed changes to tax memo with C. Tosto, make edits to memo	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	8/15/2006	Q1 - save workpapers and documents to shared drive, organize complete workpaper file, remove duplicate and items not required for file	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	8/15/2006	Q2 - incorporate edits into Q2 tax memo and send to audit for review	1.4			A1
Henning	Jeffrey M.	JMH	Partner	8/15/2006	Review SRM for E&S division	0.5			A1
Horner	Kevin John	KJH	Staff	8/15/2006	Corporate Interim: prepared schedule for N. Miller outlining balances per Hyperion for each division to Q2 analytics balances	0.9			A1
Horner	Kevin John	KJH	Staff	8/15/2006	Corporate Interim: finished tie out of footnotes for 10-Q for Q1 and Q2	6.6			A1
Horner	Kevin John	KJH	Staff	8/15/2006	Packard Interim: prepare travel arrangements for upcoming weeks for interim work to be performed for Packard in Warren, OH	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/15/2006	DPSS - Review of final documents and sign-off	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	8/15/2006	E&S - Review of final documents for Q2 and sign-off.	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	8/15/2006	D&T workpaper review - International locations	3.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/15/2006	Preparing documents for K. Asher's final review.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/15/2006	Finalization of tax memos for the quarter.	2.2			A1
Marold	Erick W.	EWM	Senior	8/15/2006	Prepared a memo documenting our meetings with General Counsel and Facilities regarding environmental reserves.	2.8			A1
Marold	Erick W.	EWM	Senior	8/15/2006	Prepared a memo documenting the consolidated journal vouchers recorded by Delphi HQ.	3.3			A1
Marold	Erick W.	EWM	Senior	8/15/2006	Closing conference call with Steering.	1.1			A1
Marold	Erick W.	EWM	Senior	8/15/2006	Preparation of the quarterly review checklist.	1.9			A1
Pacella	Shannon M.	SMP	Manager	8/15/2006	Preparation of email to Delphi UK IT Coordinator to discuss expected timing of the IT testing procedures.	0.2			A1
Pacella	Shannon M.	SMP	Manager	8/15/2006	Preparation of email to Mexico re: testing procedures performed and how they obtained an effective evaluation for change control.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	8/15/2006	Time spent reviewing PwC documentation on application controls prior to meeting.	0.5			A1
Pacella	Shannon M.	SMP	Manager	8/15/2006	Met with UK team to discuss testing procedures to be performed.	0.8			A1
Pacella	Shannon M.	SMP	Manager	8/15/2006	Met with PwC to understand app controls strategy and testing approach.	1.1			A1
Ranney	Amber C.	ACR	Senior	8/15/2006	Dayton - Interim- Coordinating the AR Confirmation procedures with Dayton.	2.5			A1
Ranney	Amber C.	ACR	Senior	8/15/2006	Quarterly Review-obtaining support for footnote tie-out from the client	0.4			A1
Ranney	Amber C.	ACR	Senior	8/15/2006	Quarterly Review-wrapping up documentation of the minority interest calculation for Q2.	1.6			A1
Ranney	Amber C.	ACR	Senior	8/15/2006	Quarterly Review-wrapping up documentation of the Corporate TB analytics for Q2.	1.8			A1
Sheckell	Steven F.	SFS	Partner	8/15/2006	Review quarter workpapers	3.8			A1
Simpson	Jamie	JS	Senior Manager	8/15/2006	Discussion with C. Failer on Delphi staffing matters.	0.3			A1
Simpson	Jamie	JS	Senior Manager	8/15/2006	Discussion with K. Asher on Delphi staffing matters.	0.6			A1
Simpson	Jamie	JS	Senior Manager	8/15/2006	Review of Delphi staffing for interim.	0.7			A1
Simpson	Jamie	JS	Senior Manager	8/15/2006	Completion of Delphi independence update program for Q1/Q2.	1.3			A1
Simpson	Jamie	JS	Senior Manager	8/15/2006	Discussion with A. Ranney on open items for Q2 documentation.	1.2			A1
Simpson	Jamie	JS	Senior Manager	8/15/2006	Review of T&I Q2 workpapers.	1.8			A1
Smith	Christopher W.	CWS	Executive Director	8/15/2006	Signed 1st and 2nd quarter valuation and contingency reserve memos.	0.3			A1
Smith	Christopher W.	CWS	Executive Director	8/15/2006	Review signed ETR schedules from J. Erickson	0.3			A1
Stille	Mark Jacob	MJS	Staff	8/15/2006	Hyperion new user testing	1.4			A1
Stille	Mark Jacob	MJS	Staff	8/15/2006	Preparation of Windows workplan and scripts using EY Mercury.	1.9			A1
Tosto	Cathy I.	CIT	Partner	8/15/2006	Finalize and sign memo	0.2			A1
Tosto	Cathy I.	CIT	Partner	8/15/2006	Review 2nd qtr SRM	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/16/2006	Revisions to budget status analysis per J. Simpson.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/16/2006	Engagement economics meeting with S. Sheckell and J. Simpson.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/16/2006	Preparation of budget status analysis per J. Simpson and S. Sheckell.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/16/2006	Preparation of email to Int'l timely locations regarding Delphi International Integrated Audit Timing template.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/16/2006	Preparation of Delphi International Integrated Audit Timing template per J. Simpson.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	8/16/2006	Coordination and finalization of China Visa requirements for A. Krabill.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/16/2006	Correspondence with K. Barber and L. Criss regarding DGL access.	0.4			A1
Barber	Keither A.	KAB	Senior	8/16/2006	SAP/IE - Execution of SAP transaction codes for company code 1440.	3.4			A1
Boehm	Michael J.	MJB	Manager	8/16/2006	Quarterly Review - Review of FSCP documentation and discussion of review notes with E. Marold.	1.2			A1
Boehm	Michael J.	MJB	Manager	8/16/2006	Quarterly Review - Review of Environmental documentation for 2nd quarter.	0.6			A1
Boehm	Michael J.	MJB	Manager	8/16/2006	Quarterly Review - Review of KECP 2nd quarter documentation.	0.8			A1
Boehm	Michael J.	MJB	Manager	8/16/2006	Quarterly Review - Review of minority interest rollforward/calculation for Q1 and Q2 2006 and related discussions with A. Ranney.	0.9			A1
Boehm	Michael J.	MJB	Manager	8/16/2006	Quarterly Review - Review of FAS 112 jobs bank accrual documentation.	1.1			A1
Boehm	Michael J.	MJB	Manager	8/16/2006	Quarterly Review - Review of Q1 and Q2 footnote support documentation.	2.6			A1
Chowdhry	Kanika	KC	Staff	8/16/2006	Mapping associations on AWS for DGL and sign offs	1.2			A1
Chowdhry	Kanika	KC	Staff	8/16/2006	Sign off on each workpaper for DGL and indexing	1.6			A1
Chowdhry	Kanika	KC	Staff	8/16/2006	Updated ETBR SCM report and review notes	1.4			A1
Chowdhry	Kanika	KC	Staff	8/16/2006	Created table of contents for DGL audit file	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/16/2006	Qtr 1 clean-up on Packard.	3.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/16/2006	Qtr 1 clean-up on Saginaw.	4.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/16/2006	Discussion with J. Simpson re: additional billing for out of scope work for Q1 Q2 & 404, and budget preparation for remainder of year activities	0.3			A1
Henning	Jeffrey M.	JMH	Partner	8/16/2006	Quarterly review workpapers - finalize for filing	0.4			A1
Henning	Jeffrey M.	JMH	Partner	8/16/2006	E&C - Finalize quarter workpapers for files	1.3			A1
Henning	Jeffrey M.	JMH	Partner	8/16/2006	E&S - finalize SRM	0.2			A1
Henning	Jeffrey M.	JMH	Partner	8/16/2006	Finalize Packard quarterly workpapers	0.4			A1
Horner	Kevin John	KJH	Staff	8/16/2006	Corporate Interim: discussion with A. Ranney regarding A/R testing and how it can be achieved for Packard Division	0.4			A1
Horner	Kevin John	KJH	Staff	8/16/2006	Corporate Walkthrough: discussed conclusions from review of wire room memo with E. Marold.	0.8			A1
Horner	Kevin John	KJH	Staff	8/16/2006	Corporate Walkthroughs: Reviewed accounting memo relating to wire room transactions from S. Kihn and updated wire room walkthrough for information obtained from the review	3.4			A1
Horner	Kevin John	KJH	Staff	8/16/2006	Packard Interim: input SAS 65 and Interim worksteps into Packard's AWS file for testing to begin on 8/21/06	1.6			A1
Imberger	Guido	GI	Senior Manager	8/16/2006	Conference call with AFD Joe and his team regarding update quarterly review and topics under review.	0.9			A1
Imberger	Guido	GI	Senior Manager	8/16/2006	Gathering information for additional items to request from Saginaw division on our client assistance list and put them in an email	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/16/2006	E&S - Call with R. Jobe to discuss timing for E&S.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/16/2006	E&S - Q2 file wrap-up	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/16/2006	Research regarding extent of testing at the ESSC.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	8/16/2006	Call with B. Welsh regarding extent of testing at the ESSC.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	8/16/2006	Debrief regarding file review.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	8/16/2006	Finalizing fraud workpapers for Q1 and Q2.	4.6			A1
Marold	Erick W.	EWM	Senior	8/16/2006	Discussion with E&S contacts regarding interim review documentation.	1.7			A1
Marold	Erick W.	EWM	Senior	8/16/2006	Detail review of Stock Based Compensation footnote.	2.1			A1
Marold	Erick W.	EWM	Senior	8/16/2006	Detail review of stock holders equity footnote.	2.1			A1
Marold	Erick W.	EWM	Senior	8/16/2006	Detail review of warranty footnote.	2.3			A1
Pacella	Shannon M.	SMP	Manager	8/16/2006	Sent email to PwC, requesting meeting to discuss application controls approach (FI team)	0.1			A1
Pacella	Shannon M.	SMP	Manager	8/16/2006	Discussion with Core Sr. Manager re: changes occurring in E&Y team members in the UK	0.2			A1
Pacella	Shannon M.	SMP	Manager	8/16/2006	Conference call with UK team to discuss changes in teams roles/responsibilities.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/16/2006	Call with M. Martell to discuss mainframe SOD analysis and use of SODA tool.	0.4			A1
Pacella	Shannon M.	SMP	Manager	8/16/2006	Sent email to UK Sr. Manager to discuss the required 404 procedures to be performed at Stonehouse.	0.4			A1
Pacella	Shannon M.	SMP	Manager	8/16/2006	Answered testing questions for staff re: DGL, Steering	1.1			A1
Peterson	Christopher A.	CAP	Manager	8/16/2006	Assisted M. Stille with Hyperion and DGL testing.	1.6			A1
Peterson	Christopher A.	CAP	Manager	8/16/2006	Review and discuss DGL reperformance and review conducted by K. Chowhdry.	3.4			A1
Ranney	Amber C.	ACR	Senior	8/16/2006	Quarterly Review-finalizing documentation of prepetition account analytics for Q1 & Q2	0.8			A1
Ranney	Amber C.	ACR	Senior	8/16/2006	Quarterly Review-accumulating documents from the quarterly review for Partner review.	1.4			A1
Ranney	Amber C.	ACR	Senior	8/16/2006	Quarterly Review-wrapping up and finalizing documentation and conclusions on Q1 & Q2 review workpapers.	2.6			A1
Ranney	Amber C.	ACR	Senior	8/16/2006	Quarterly Review-detail reviewing footnote tie outs for Q1 & Q2.	4.0			A1
Sheckell	Steven F.	SFS	Partner	8/16/2006	International coordination	1.9			A1
Sheckell	Steven F.	SFS	Partner	8/16/2006	Review updated budget information	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	8/16/2006	Worked on AR schedule summarizing total divisions.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	8/16/2006	E&S - Investigated travel options and contacted staff regarding trip to Kokomo.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	8/16/2006	Prepared E&S AWS file by copying relevant steps from corporate.	2.1			A1
Simpson	Jamie	JS	Senior Manager	8/16/2006	Discussion with C. Failer on Delphi staffing matters.	0.5			A1
Simpson	Jamie	JS	Senior Manager	8/16/2006	Discussion with S. Sheckell and H. Aquino regarding engagement economics analysis.	1.6			A1
Simpson	Jamie	JS	Senior Manager	8/16/2006	Review of engagement economics analysis.	3.2			A1
Simpson	Jamie	JS	Senior Manager	8/16/2006	Discussion with A. Krabill regarding Poland audit scope.	0.5			A1
Stille	Mark Jacob	MJS	Staff	8/16/2006	DGL Program Change testing.	0.6			A1
Stille	Mark Jacob	MJS	Staff	8/16/2006	Hyperion program change testing.	1.6			A1
Stille	Mark Jacob	MJS	Staff	8/16/2006	Hyperion new user testing and understanding Hyperion set-up.	3.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Correspondence with B. Hamblin regarding flash analysis of Core Audit Budget to Actual spreadsheet request per S. Sheckell and J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Preparation of schedule showing Hours vs. ARMs per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Preparation of schedule showing Net Unbilled Analysis per S. Sheckell.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Preparation of schedule showing hours incurred and reallocated per S. Sheckell.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Preparation of schedule showing amounts billed through July 28 per S. Sheckell.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Preparation of Total Hours by Division through August 11th per S. Sheckell and J. Simpson.	2.8			A1
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Update Delphi Integrated Audit Timing template for UK.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Correspondence with B. Hamblin regarding Adding Rol on Delphi Codes for J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Correspondence with J. Simpson and E. Creech regarding Mail code for E&Y.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Correspondence with M. Sakowski regarding E&Y Updated/New MAC Addresses.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Print and provide Delphi Bankruptcy News, Issue No. 38 per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Locate B. Sparks email address per request of C. Doran.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Correspondence with D. Chamarro regarding logistics, badge, etc. for first day on engagement.	0.3			A1
Asher	Kevin F.	KFA	Partner	8/17/2006	Audit status related reviews	1.1			A1
Barber	Keith A.	KAB	Senior	8/17/2006	DGL/JE - Validation of DGL mainframe data and outline of filters for compay code 141.	3.9			A1
Boehm	Michael J.	MJB	Manager	8/17/2006	DPSS Interim - Review of XM Commercial Settlement documentation.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/17/2006	DPSS Interim - Call with W. Tilotti, regarding XM Commercial Settlement documentation.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/17/2006	DPSS Interim - Met with A. Flowers and C. Anderson to discuss change in Zoyto relationship and XM Commercial Settlement.	1.8			A1
Boehm	Michael J.	MJB	Manager	8/17/2006	E&S Quarterly Review - Review of E&S warranty reserve matters.	0.6			A1
Boehm	Michael J.	MJB	Manager	8/17/2006	E&S Quarterly Review - Reviewed final JE testing documentation.	0.6			A1
Boehm	Michael J.	MJB	Manager	8/17/2006	Quarterly Review - Completion of 1st and 2nd quarter 10Q footnote tie-out.	0.8			A1
Boehm	Michael J.	MJB	Manager	8/17/2006	Quarterly Review - Discussion with A. Ranney regarding 1st and 2nd quarter 10Q footnote tie-out.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	8/17/2006	Quarterly Review - Completion of Agreement Review documentation including review of GM-Delphi agreement dated 12/22/99 and discussions with J. Simpson.	1.3			A1
Chowdhry	Kanika	KC	Staff	8/17/2006	Uploaded Hyperion SCM report and workpapers on AWS.	0.2			A1
Chowdhry	Kanika	KC	Staff	8/17/2006	Updated ETBR files on AWS.	0.2			A1
Chowdhry	Kanika	KC	Staff	8/17/2006	Reviewed Hyperion audit workpapers	1.6			A1
Chowdhry	Kanika	KC	Staff	8/17/2006	Worked on Hyperion SCM Report and review notes	2.4			A1
Heater	Patricia A.	PAH	Staff	8/17/2006	Documentation for Delphi Columbus Inventory	2.1			A1
Henning	Jeffrey M.	JMH	Partner	8/17/2006	Evaluate staffing alternatives for multiple divisions	0.6			A1
Horner	Kevin John	KJH	Staff	8/17/2006	Corporate Interim: discussed with E. Marold conclusion of sample #10 from journal entry review to communicate to internal audit services	0.7			A1
Horner	Kevin John	KJH	Staff	8/17/2006	Corporate Interim: updated Q2 JV review workpapers for information obtained from J. Felmee for sample #10 in the review.	0.7			A1
Horner	Kevin John	KJH	Staff	8/17/2006	Corporate Interim: Meeting with Internal Audit Services to discuss results of Q2 JV review	1.2			A1
Horner	Kevin John	KJH	Staff	8/17/2006	Corporate Interim: updated scoping spreadsheet for 6/30/06 balances for J. Simpson.	3.9			A1
Horner	Kevin John	KJH	Staff	8/17/2006	Packard Interim: received PBC listing for controls testing to prepare for work starting at Packard on 8/21/06	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/17/2006	DPSS - Review and discussion of treatment of new consignment inventory agreement.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/17/2006	International audit instructions - review of final version.	2.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/17/2006	Finalizing file on European entities for Q1.	2.5			A1
Krabill	Aaron J.	AJK	Senior Manager	8/17/2006	Discussions regarding TSRS coordination with S. Pacella	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	8/17/2006	Meeting with Internal Audit regarding the Q1 and Q2 journal entry review performed by internal audit.	1.8			A1
Marold	Erick W.	EWM	Senior	8/17/2006	Detail review on SAS 65 procedures performed by K. Horner on IA's journal entry workpapers.	2.1			A1
Marold	Erick W.	EWM	Senior	8/17/2006	Discussions with Delphi SOX team regarding the section 302 certification process.	2.1			A1
Marold	Erick W.	EWM	Senior	8/17/2006	Updated scoping schedule based on 6/30/06 actual results per Hyperion.	2.1			A1
Ranney	Amber C.	ACR	Senior	8/17/2006	Dayton - Interim-Determining approach for testing AR Confirmations.	1.4			A1
Ranney	Amber C.	ACR	Senior	8/17/2006	Quarterly Review-wrapping up documentation of Q1 & Q2 review procedures.	2.7			A1
Ranney	Amber C.	ACR	Senior	8/17/2006	Quarterly Review-wrapping up and finalizing documentation and conclusions on Q1 & Q2 review workpapers.	4.0			A1
Sheckell	Steven F.	SFS	Partner	8/17/2006	Scoping discussion with A. Krabill and J. Simpson	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/17/2006	Tied out YTD totals for the segments footnotes	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	8/17/2006	Dayton - Followed-up on review note regarding sample size analysis	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/17/2006	Dayton - Performed additional Microstarts for each division without using allied AR.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	8/17/2006	Dayton - Performed Microstart analysis on each of the divisions to determine AR Confirmations samples sizes for each division using various variable combinations.	1.8			A1
Simpson	Emma-Rose S.	ESS	Staff	8/17/2006	Preparing E&S AWS file and reviewing PBC's	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/17/2006	Preparing files and sample selections for E&S controls testing	2.1			A1
Simpson	Jamie	JS	Senior Manager	8/17/2006	Discussion with A. Ranney and A. Krabill regarding AR confirmation procedures.	1.8			A1
Simpson	Jamie	JS	Senior Manager	8/17/2006	Discussion with H. Aquino regarding engagement economics analysis.	1.1			A1
Simpson	Jamie	JS	Senior Manager	8/17/2006	Review of Delphi staffing.	1.6			A1
Simpson	Jamie	JS	Senior Manager	8/17/2006	Discussion with A. Ranney regarding Q2 documentation open items.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	8/17/2006	Discussion with E. Marold on Q1/Q2 journal entry testing.	0.7			A1
Simpson	Jamie	JS	Senior Manager	8/17/2006	Review of SAS 100 journal entry memo.	1.1			A1
Simpson	Jamie	JS	Senior Manager	8/17/2006	Detail review of T&I Q2 workpapers.	3.1			A1
Stille	Mark Jacob	MJS	Staff	8/17/2006	Hyperion new user testing.	0.6			A1
Stille	Mark Jacob	MJS	Staff	8/17/2006	DGL New user testing.	0.7			A1
Stille	Mark Jacob	MJS	Staff	8/17/2006	Steering program change documentation and wrap up.	0.7			A1
Stille	Mark Jacob	MJS	Staff	8/17/2006	DGL program change testing.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/18/2006	Correspondence with A. Krabill regarding updated int'l instructions.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/18/2006	Work on international engagement instructions with A. Krabill.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/18/2006	Correspondence with A. Krabill and J. Simpson regarding pension memo and survey for distribution to Delphi.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/18/2006	Correspondence with M. Sakowski regarding E&Y Updated/New MAC Addresses.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/18/2006	Correspondence with M. Sakowski regarding 2 additional phone lines for the E & Y partners.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/18/2006	Correspondence with A. Krabill regarding new titles for R. Jobe and D. Williams.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/18/2006	Preparation of pension memo and survey for distribution to Delphi per K. Asher.	0.4			A1
Barber	Keith A.	KAB	Senior	8/18/2006	DGL/JE - Discussion regarding access to DGL mainframe.	0.4			A1
Barber	Keith A.	KAB	Senior	8/18/2006	DGL/JE - Documented request for access to DGL mainframe.	0.7			A1
Boehm	Michael J.	MJB	Manager	8/18/2006	DPSS Interim - Coordination of physical inventory.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/18/2006	DPSS Interim - Follow up with A. Flowers regarding XM Commercial Settlement and Zoyto consignment relationship.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	8/18/2006	E&S Interim - Discussions with A. Krabill, E. Marold, and E.R. Simpson regarding E&S staffing.	0.8			A1
Boehm	Michael J.	MJB	Manager	8/18/2006	E&S Quarterly Review - Wrap up of Q2 workpaper documentation.	0.7			A1
Boehm	Michael J.	MJB	Manager	8/18/2006	E&S Interim - Contacted M. Hake to follow-up on documentation of Milwaukee facility inventory observation	0.3			A1
Boehm	Michael J.	MJB	Manager	8/18/2006	Planning – Consolidated – Preparation of correspondence to J. Simpson regarding staffing at DPS' and E&S divisions.	0.2			A1
Boehm	Michael J.	MJB	Manager	8/18/2006	Quarterly Review – Discussed XM Commercial Settlement documentation with W. Tilotti	0.6			A1
Boehm	Michael J.	MJB	Manager	8/18/2006	DPSS Quarterly Review – Cleared follow-up items related to DPSS Quarterly review based on Partner review.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/18/2006	Discussion with E. Marold and G. Imberger to transition knowledge base from Erick to Guido for purposes of facilitating audit engagement management.	3.1			A1
Horner	Kevin John	KJH	Staff	8/18/2006	Corporate Interim: prepared scoping spreadsheet detailing balances as of 6/30/06 for all trial balances within Saginaw Steering for E. Marold.	2.3			A1
Horner	Kevin John	KJH	Staff	8/18/2006	Corporate Interim: completed corporate scoping spreadsheet for J. Simpson and A. Krabill	4.4			A1
Horner	Kevin John	KJH	Staff	8/18/2006	Packard Interim: Discussion with M. Hatzfeld and N. Miller regarding timing for work in Warren, OH.	0.2			A1
Horner	Kevin John	KJH	Staff	8/18/2006	Packard Interim: compiled work papers to take to Warren, OH to begin interim work on 8/21/06	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/18/2006	Review of the latest version of AWS activity 9&10.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/18/2006	Preparation of international instructions.	3.5			A1
Miller	Nicholas S.	NSM	Manager	8/18/2006	Communication with D. Poole in regards to significant NG purchase contracts.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	8/18/2006	Prepare agenda for meeting with T. Krause.	0.2			A1
Miller	Nicholas S.	NSM	Manager	8/18/2006	T&I - Communication with D. Praus on interim requests.	0.1			A1
Miller	Nicholas S.	NSM	Manager	8/18/2006	Preparation of T&I interim PBC listing.	0.2			A1
Pacella	Shannon M.	SMP	Manager	8/18/2006	Clear review comments on International instructions to be sent to teams.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/18/2006	Preparation of email to Brazil team to schedule status meeting to discuss testing procedures.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/18/2006	Preparation of email to PwC detail questions with testing procedures performed at Steering.	0.3			A1
Ranney	Amber C.	ACR	Senior	8/18/2006	Corporate Walkthroughs-documenting process of settling hedges.	0.9			A1
Ranney	Amber C.	ACR	Senior	8/18/2006	Planning - Consolidated-Going through AWS Radar report to clean up File	1.8			A1
Ranney	Amber C.	ACR	Senior	8/18/2006	Planning - Consolidated-discussing our testing approach for AR Receivables for all divisions.	3.4			A1
Ranney	Amber C.	ACR	Senior	8/18/2006	Quarterly Review-clearing review notes of footnote tie out for Q1 & Q2	0.3			A1
Sheckell	Steven F.	SFS	Partner	8/18/2006	International coordination	1.8			A1
Simpson	Emma-Rose S.	ESS	Staff	8/18/2006	Discussed work assignment on Corporate AWS file with A. Ranney.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	8/18/2006	Associated IT general controls with applicable controls (IT dependent or application)	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/18/2006	Associated unassociated controls with the applicable WCGW.	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/18/2006	Added WCGW and assertions and associated existing tax controls	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/18/2006	Added WCGW, controls and assertions to the Corporate Treasure Cash Disbursement and Cash Receipts worksteps.	2.6			A1
Stille	Mark Jacob	MJS	Staff	8/18/2006	DGL Super User/Administrator testing questions.	0.4			A1
Stille	Mark Jacob	MJS	Staff	8/18/2006	Hyperion program change testing.	0.6			A1
Stille	Mark Jacob	MJS	Staff	8/18/2006	DGL Program Change follow-up.	1.4			A1
Stille	Mark Jacob	MJS	Staff	8/18/2006	DGL User access testing.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/19/2006	Correspondence with A. Krabill regarding Delphi 2006 Timely Audit Instructions.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/19/2006	Work on Delphi 2006 Timely Audit Instructions per A. Krabill.	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/19/2006	Correspondence with E&Y Poland regarding audit scope.	0.2			A1
Lawrence	Kathryn A.	KAL	Staff	8/19/2006	DPSS - tour of Plainfield warehouse	0.4			A1
Lawrence	Kathryn A.	KAL	Staff	8/19/2006	DPSS - Documented inventory checklist and other API related workpapers	1.6			A1
Lawrence	Kathryn A.	KAL	Staff	8/19/2006	DPSS - obtained documentation and selected test counts	1.7			A1
Lawrence	Kathryn A.	KAL	Staff	8/19/2006	DPSS - performed test counts at Plainfield warehouse	4.3			A1
Marold	Erick W.	EWM	Senior	8/19/2006	Finalized documentation for NSJE review, FSC process, and Delphi's SFAS 123(r) memo.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/20/2006	Correspondence with A. Krabill regarding Delphi 2006 Timely Audit Instructions.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/20/2006	Send final Delphi 2006 Timely Audit Instructions to Timely locations.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/20/2006	Work on Delphi 2006 Timely Audit Instructions.	0.2			A1
Arnold	Nathan R.	NRA	Staff	8/20/2006	E&S - Travel time to Kokomo, IN.	4.0			A1
Ford	David Hampton	DHF	Staff	8/20/2006	Packard - Travel time to Warren, OH.	3.4			A1
Horner	Kevin John	KJH	Staff	8/20/2006	Packard Interim: Travel time to Warren, OH to begin interim work	3.8			A1
Marold	Erick W.	EWM	Senior	8/20/2006	E&S - Travel time to Kokomo, IN	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	8/20/2006	E&S - Travel time to Kokomo, IN for interim work.	5.0			A1
Simpson	Jamie	JS	Senior Manager	8/20/2006	Preparation of out of scope billing summary.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Correspondence with M. Boehm regarding July TRAX report for DPSS/E&S out of scope time.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Correspondence with B. Hamblin regarding engagement economics flash report requested by S. Sheckell.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Preparation of TRAX Reports - Audit and Advisory Codes per J. Simpson.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Work on hours incurred through August 11th by activity code per.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Correspondence with J. Simpson regarding Delphi Domestic Team Contact List - By Division.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Correspondence with K Gerber regarding Delphi Contact Information for J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Correspondence with M. Sakowski regarding E&Y Updated/New MAC Addresses for J. Simpson and S. Craig.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Update Delphi Domestic Team Contact List - By Division.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Coordination of setting up new staff at Delphi (obtaining MAC address, required information, etc.).	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Correspondence with J. Simpson and N. Miller regarding Packard Physical Inventory Obs. - Mexico.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Correspondence with L. Criss and K. Barber regarding DGL access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Place request to have DGL added on Delphi issued computer per L. Criss.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Correspondence with J. Hegelmann regarding Tax out of scope - Delphi.	0.3			A1
Arnold	Nathan R.	NRA	Staff	8/21/2006	E&S - Time spent obtaining badge and touring the facility.	1.2			A1
Arnold	Nathan R.	NRA	Staff	8/21/2006	E&S - Review control over scrap and rejected materials (2.1.1.5)	1.5			A1
Arnold	Nathan R.	NRA	Staff	8/21/2006	E&S - Review of testing of control over movement of inventory from raw to WIP to finished goods (1.5.1.1)	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Arnold	Nathan R.	NRA	Staff	8/21/2006	E&S - Familiarizing myself with PwC control testing.	3.1			A1
Barber	Keither A.	KAB	Senior	8/21/2006	SAP/AppTest - Transaction Codes Access	2.1			A1
Boehm	Michael J.	MJB	Manager	8/21/2006	E&S Interim - E&S status update conversation with E. Marold.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/21/2006	Review of E&S and DPSS time incurred to date for out-of-scope items and related discussions with A. Krabill.	0.8			A1
Boehm	Michael J.	MJB	Manager	8/21/2006	Internal Controls/Mgmt – Discussed preliminary findings with A. Krabill and S. Sheckell and the appropriate response to findings in management testing and effect on our audit strategy.	1.2			A1
Boehm	Michael J.	MJB	Manager	8/21/2006	Planning – Consolidated – Review of 404 FAQ and sampling guidelines document for use by divisional teams.	0.9			A1
Boehm	Michael J.	MJB	Manager	8/21/2006	Planning – Consolidated – Correspondence with A. Ranney and A. Krabill regarding 404 FAQ and sampling guidelines document for use by divisional teams.	0.7			A1
Boehm	Michael J.	MJB	Manager	8/21/2006	E&S Interim – Discussed fixed asset testing by CAS with J. Simpson.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/21/2006	E&S Interim – Contacted G. Ward to obtain summary of procedures performed, findings, etc.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/21/2006	Planning – Consolidated - Coordination of consolidated team fraud discussion and related meetings with A. Krabill & J. Simpson.	0.5			A1
Boehm	Michael J.	MJB	Manager	8/21/2006	Planning - Consolidated - Review of UBT for distribution to international teams.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/21/2006	Planning - Consolidated: Review of and revision to ICFC in preparation of International File delivery.	2.6			A1
Chamarro	Destiny D.	DDC	Staff	8/21/2006	Initial meeting with G. Imberger to discuss preliminary teaming info.	0.5			A1
Chamarro	Destiny D.	DDC	Staff	8/21/2006	Meeting with Matt and Guido to discuss teaming/status of Steering division.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	8/21/2006	Review teaming PowerPoint with S. Craig.	1.2			A1
Chamarro	Destiny D.	DDC	Staff	8/21/2006	Reviewed Q1 WP's	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	8/21/2006	Review Saginaw Steering presentation from 07/06 to gain a base understanding	3.2			A1
Craig	Tashawna N.	TNC	Staff	8/21/2006	Initial meeting with Guido to discuss preliminary teaming info.	0.4			A1
Craig	Tashawna N.	TNC	Staff	8/21/2006	Met with G. Imberger and M. Hatzfeld to discuss engagement status.	0.8			A1
Craig	Tashawna N.	TNC	Staff	8/21/2006	Worked on PowerPoint presentation with Destiny.	1.1			A1
Craig	Tashawna N.	TNC	Staff	8/21/2006	Reviewed Q2 working papers	2.4			A1
Craig	Tashawna N.	TNC	Staff	8/21/2006	Reviewed financial statements and other documents to gain a better understanding of Delphi-Steering.	3.2			A1
Ford	David Hampton	DHF	Staff	8/21/2006	Packard - Creating Leadsheets for AP and Fixed Assets	1.7			A1
Ford	David Hampton	DHF	Staff	8/21/2006	Packard - Overview of Employee Cost control testing	1.7			A1
Ford	David Hampton	DHF	Staff	8/21/2006	Packard - Fixed Asset testing requests and overview	2.1			A1
Ford	David Hampton	DHF	Staff	8/21/2006	Packard - AP testing overview and requests	3.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/21/2006	Review e-mail from J. Simpson and H. Aquino re: difference between 500 & 700 hours in billing summaries, and charge code for billing matters.	0.2			A1
Horner	Kevin John	KJH	Staff	8/21/2006	Packard Interim: meeting with N. Miller to discuss timeline for interim procedures and breakdown of tasks between audit team members	0.6			A1
Horner	Kevin John	KJH	Staff	8/21/2006	Packard Interim: Discussed with D. Ford the audit program for our testing	0.7			A1
Horner	Kevin John	KJH	Staff	8/21/2006	Packard Interim: Met with C. Zerull to discuss our interim procedures for the upcoming weeks	0.9			A1
Horner	Kevin John	KJH	Staff	8/21/2006	Packard Interim: continued test of controls for the financial statement close cycle	2.2			A1
Horner	Kevin John	KJH	Staff	8/21/2006	Packard Interim: worked on SAS 65 controls testing for the financial statement close process	3.9			A1
Imberger	Guido	GI	Senior Manager	8/21/2006	Set up new staff helping on the audit	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/21/2006	Final review of the international instructions	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	8/21/2006	Meeting with A. Ranney and M. Boehm to discuss the work to be completed this week on the AWS file.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/21/2006	Discussion with M. Boehm regarding several items in the ICFC.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/21/2006	Review of activity 9&10 in AWS.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	8/21/2006	Finalization of the Fraud memo and related documents.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/21/2006	File wrap-up from Q1 including the AWS file.	1.1			A1
Marold	Erick W.	EWM	Senior	8/21/2006	E&S - Meeting with C. Riedel to review our initial request documentation.	1.3			A1
Marold	Erick W.	EWM	Senior	8/21/2006	E&S - Meeting with D. Weir to discuss PwC documentation of Management's internal control testing.	1.9			A1
Marold	Erick W.	EWM	Senior	8/21/2006	E&S - Reviewing the SAP general ledger for June 2006.	2.9			A1
Marold	Erick W.	EWM	Senior	8/21/2006	E&S - Comparison of client assistance request to documentation provided by the division and documentation included in PWC's binders.	3.3			A1
Miller	Nicholas S.	NSM	Manager	8/21/2006	Packard - Work with staff on the engagement to get them started on the interim procedures.	0.7			A1
Miller	Nicholas S.	NSM	Manager	8/21/2006	Travel time to Warren, OH for work on the Packard audit.	3.0			A1
Pacella	Shannon M.	SMP	Manager	8/21/2006	Weekly Status Meeting with IT SOX PMO.	0.7			A1
Pacella	Shannon M.	SMP	Manager	8/21/2006	Meeting with E&Y Brazil to discuss testing procedures.	0.9			A1
Pacella	Shannon M.	SMP	Manager	8/21/2006	Update budget to actual.	1.2			A1
Ranney	Amber C.	ACR	Senior	8/21/2006	Quarterly Review-preparing the AWS file for archiving Q1 & Q2 work	6.9			A1
Simpson	Emma-Rose S.	ESS	Staff	8/21/2006	E&S - Reviewed the Revenue cycle B work.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	8/21/2006	Orientation and setup at E&S division for interim work.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/21/2006	E&S - Prepared sample selections and other client requests.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	8/21/2006	E&S - Reviewed PBC's provided by the client.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	8/21/2006	E&S - Reviewed AWS file comparing it to the walkthrough and control framework to ensure test steps were complete.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	8/21/2006	E&S - Reviewed revenue cycle tested performed by management.	3.6			A1
Stille	Mark Jacob	MJS	Staff	8/21/2006	DGL program change/user access follow-up questions.	1.3			A1
Stille	Mark Jacob	MJS	Staff	8/21/2006	DGL Periodic Review testing.	2.1			A1
Tosto	Cathy I.	CIT	Partner	8/21/2006	Prepare presentation on process for J. Whitson	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Review Delphi budget to actual hours info provided by B. Hamblin.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Correspondence with B. Hamblin regarding engagement economics flash report requested by S. Sheckell.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Continue working on hours incurred through August 11th by division/by level.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Correspondence with A. Krabill regarding Statutory International engagement instructions.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Update Delphi Integrated Audit Timing schedule for Germany.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Correspondence with G. Curry regarding additional Delphi Printer.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Correspondence with S. Ludlow and M. Sakowski regarding additional Phone Lines for partners office.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Correspondence with M. Sakowski regarding New/E&Y Updated MAC Address.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Coordination of obtaining security badge for D. Chamarro and S. Craig.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Correspondence with S. Pacella regarding May through July OOS billed for TSRS.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Preparation of Delphi TSRS - May through July OOS Billings per S. Pacella.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Arnold	Nathan R.	NRA	Staff	8/22/2006	E&S - Reviewing reconciliations for unusual items or unreconciled amounts.	0.4			A1
Arnold	Nathan R.	NRA	Staff	8/22/2006	E&S - Review management's testing of variance analysis.	1.2			A1
Arnold	Nathan R.	NRA	Staff	8/22/2006	E&S - Agreeing inventory reconciliations to the GL.	1.3			A1
Arnold	Nathan R.	NRA	Staff	8/22/2006	E&S - Agreeing reconciliations to the subledger (i.e. SAP).	1.4			A1
Arnold	Nathan R.	NRA	Staff	8/22/2006	E&S - Preparing samples for inventory price testing.	3.2			A1
Boehm	Michael J.	MJB	Manager	8/22/2006	E&S Interim - Conversation with E. Marold regarding testing procedures to date.	0.2			A1
Boehm	Michael J.	MJB	Manager	8/22/2006	Planning – Consolidated – Preparation of international timely reporting location AWS file and related instructions for file usage	4.4			A1
Boehm	Michael J.	MJB	Manager	8/22/2006	Planning – Consolidated – Revision to fraud risk factors and related audit response in consolidated ICFC	0.5			A1
Boehm	Michael J.	MJB	Manager	8/22/2006	Planning – Consolidated – Discussions with engagement senior managers regarding AR confirmation procedures.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/22/2006	Planning – Consolidated – Revised international divisional AWS file based on comments provided by A. Krabill.	1.8			A1
Boehm	Michael J.	MJB	Manager	8/22/2006	Planning - Consolidated: Correspondence to divisional teams regarding salaried and hourly payroll files provided by World HQ	0.3			A1
Cash	Kevin L.	KLC	Partner	8/22/2006	Conference call with team re discussion of exceptions noted in testing and overall response	0.4			A1
Chamarro	Destiny D.	DDC	Staff	8/22/2006	Reviewed sampling guidance	0.2			A1
Chamarro	Destiny D.	DDC	Staff	8/22/2006	Discussion with K. Tau regarding the upcoming testing	0.7			A1
Chamarro	Destiny D.	DDC	Staff	8/22/2006	Reviewed ICFC document	1.5			A1
Chamarro	Destiny D.	DDC	Staff	8/22/2006	Reviewed worksteps for Steering division	1.5			A1
Chamarro	Destiny D.	DDC	Staff	8/22/2006	Reviewed Q2 workpapers.	1.6			A1
Chamarro	Destiny D.	DDC	Staff	8/22/2006	Reviewing the UBT document	1.8			A1
Craig	Tashawna N.	TNC	Staff	8/22/2006	Reviewed materiality calculation	0.6			A1
Craig	Tashawna N.	TNC	Staff	8/22/2006	Met with K. Tau to discuss upcoming testing	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	8/22/2006	Reviewed the ICF documents	1.6			A1
Craig	Tashawna N.	TNC	Staff	8/22/2006	Reviewed worksteps for Steering division	1.4			A1
Craig	Tashawna N.	TNC	Staff	8/22/2006	Reviewed Sampling guidance	1.8			A1
Craig	Tashawna N.	TNC	Staff	8/22/2006	Reviewed UBT document	2.0			A1
Ford	David Hampton	DHF	Staff	8/22/2006	Packard - AP leadsheet and testing formatting	2.8			A1
Ford	David Hampton	DHF	Staff	8/22/2006	Packard - AP testing, filling in leadsheet and inquiring about variances	3.2			A1
Ford	David Hampton	DHF	Staff	8/22/2006	Packard - Fixed Asset leadsheet and testing forms	3.2			A1
Horner	Kevin John	KJH	Staff	8/22/2006	Packard Interim: requested and received Hyperion schedule from A. Ranney to tie out 6/30/06 balances	0.6			A1
Horner	Kevin John	KJH	Staff	8/22/2006	Packard Interim: prepared accounts receivable lead sheet	0.8			A1
Horner	Kevin John	KJH	Staff	8/22/2006	Packard Interim: worked on Q2 JE file to randomly select journal entries to test in the financial statement close process	0.8			A1
Horner	Kevin John	KJH	Staff	8/22/2006	Packard Interim: Met with N. Miller to discuss results of control testing of the financial statement close process	1.2			A1
Horner	Kevin John	KJH	Staff	8/22/2006	Packard Interim: finished testing of controls for the financial statement close cycle for controls that could be tested this week	2.1			A1
Horner	Kevin John	KJH	Staff	8/22/2006	Packard Interim: continued controls testing for SAS 65 procedures for the financial statement close cycle	3.7			A1
Huffman	Derek T.	DTH	Senior	8/22/2006	Discussion with D. Steis regarding outstanding items for SAP testing	0.4			A1
Imberger	Guido	GI	Senior Manager	8/22/2006	Review and sent out client assist list to Saginaw/ICC (B. Prueter)	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	8/22/2006	Discussion with J. Simpson, A. Ranney and M. Hatzfeld to discuss testing to be performed for AR balances including confirmation procedures and CAAT's.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/22/2006	Preparation of request for copies of workpapers from D&T's 2005 files.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/22/2006	E&S - Status update call with M. Boehm and E. Marold.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	8/22/2006	Discussion with J. Simpson and M. Hatzfeld regarding interim testing approach for divisions.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/22/2006	Discussion with M. Boehm regarding the archive of the AWS file for Q1.	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/22/2006	Finalization of details on fraud matters for Q1 and Q2.	1.6			A1
Marold	Erick W.	EWM	Senior	8/22/2006	E&S - Discussions with A. Krabill and M. Boehm regarding initial audit status.	0.5			A1
Marold	Erick W.	EWM	Senior	8/22/2006	E&S - Initial preparation of a fixed asset rollforward.	2.7			A1
Marold	Erick W.	EWM	Senior	8/22/2006	E&S - Performed substantive audit procedures on the billings adjustment reserve.	2.8			A1
Marold	Erick W.	EWM	Senior	8/22/2006	E&S - Performed substantive audit procedures on the bad debt allowance.	3.3			A1
Miller	Nicholas S.	NSM	Manager	8/22/2006	Packard - Meeting with PwC personnel to understand the status of their procedures.	0.7			A1
Miller	Nicholas S.	NSM	Manager	8/22/2006	Packard - Meeting with C. Zerull to discuss the procedures we will be completing with our interim audit.	0.9			A1
Miller	Nicholas S.	NSM	Manager	8/22/2006	Packard - Compilation of all notes from Q1/Q2 from J. Henning, K. Asher, M. Hatzfeld discussing audit procedures we should complete. Devising strategy to complete them.	1.1			A1
Miller	Nicholas S.	NSM	Manager	8/22/2006	Time spent with M. Pritchard to introduce her to the Packard engagement.	1.5			A1
Pacella	Shannon M.	SMP	Manager	8/22/2006	Coordinate Delphi Stonehouse testing.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/22/2006	Update budget to actual for July.	2.4			A1
Pritchard	Melinda J.	MJP	Senior	8/22/2006	Packard - discuss tooling control with PwC	0.2			A1
Pritchard	Melinda J.	MJP	Senior	8/22/2006	Packard - begin testing of tooling controls	0.4			A1
Pritchard	Melinda J.	MJP	Senior	8/22/2006	Packard - initial discussion of client upon arrival/first day on client.	0.7			A1
Pritchard	Melinda J.	MJP	Senior	8/22/2006	Packard - review tooling	1.3			A1
Pritchard	Melinda J.	MJP	Senior	8/22/2006	Packard - review of client, understand client background and issues.	2.4			A1
Ranney	Amber C.	ACR	Senior	8/22/2006	Planning - Consolidated-discussing our consolidated Accounts Receivable testing approach with the team.	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	8/22/2006	Quarterly Review-preparing the Q1 and Q2 AWS files for archiving.	3.8			A1
Simpson	Emma-Rose S.	ESS	Staff	8/22/2006	E&S - Added worksteps to AWS for controls that were not included in AWS.	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	8/22/2006	E&S - Met with Delphi AR personnel for brief overview of how AR reconciliations tie to TB	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/22/2006	E&S - Attempted to obtain a report of all credit memos for the year with totals.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	8/22/2006	E&S - Updated Interim field notes file with items that ar not in the AWS file.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	8/22/2006	E&S - Reviewed AWS file for completeness of steps.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	8/22/2006	E&S - Prepared detailed PBC list with sample selections.	2.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/22/2006	E&S - Reviewed management's testing and prepared documentation.	3.6			A1
Simpson	Jamie	JS	Senior Manager	8/22/2006	Discussion with H. Aquino regarding budget analysis fo divisions.	0.5			A1
Simpson	Jamie	JS	Senior Manager	8/22/2006	Preparation of out of scope summary.	2.7			A1
Simpson	Jamie	JS	Senior Manager	8/22/2006	Discussions with A. Krabill and M. Hatzfeld re: 404 testing/rollforward approach.	0.9			A1
Simpson	Jamie	JS	Senior Manager	8/22/2006	Discussion with M. Hatzfeld, A. Ranney and A. Krabill regarding AR confirmation procedures.	1.2			A1
Simpson	Jamie	JS	Senior Manager	8/22/2006	Discussions regarding TSRS work in the UK-Stonehous with S. Pacella.	0.3			A1
Tau	King-Sze	KST	Senior	8/22/2006	Discussion with Destiny to get a general idea of her knowledge of the client.	0.2			A1
Tau	King-Sze	KST	Senior	8/22/2006	Review Delphi Steering accounting discussion PowerPoint slide to gain background information on this client.	1.1			A1
Tau	King-Sze	KST	Senior	8/22/2006	Review AWS file to gain knowledge on the whole Delphi audit.	1.5			A1
Tau	King-Sze	KST	Senior	8/22/2006	Review Q1 and Q2 workpaper to gain knowledge and background of this client.	1.8			A1
Tau	King-Sze	KST	Senior	8/22/2006	Obtain access badge from security.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	8/23/2006	Additional correspondence with B. Hamblin regarding engagement economics flash report requested by S. Sheckell.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/23/2006	Continue working on hours incurred through August 11th by division/by level.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/23/2006	Work on reviewing A. Krabill's time to sort by activity code for divisional budget analysis.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/23/2006	Correspondence with S. Ludlow and M. Sakowski regarding additional Phone Lines for partners office.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/23/2006	Correspondence with M. Sakowski, J. Simpson and S. Craig regarding status of network access.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/23/2006	Coordination of obtaining security badge for G. Imberge and K. Tau.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	8/23/2006	Begin updating FROR's in GIS per J. Simpson.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	8/23/2006	Correspondence with Independence, K. Rasmussen and J. Simpson regarding missing items in Delphi Family Tree.	1.1			A1
Arnold	Nathan R.	NRA	Staff	8/23/2006	E&S - Materials price testing.	1.8			A1
Arnold	Nathan R.	NRA	Staff	8/23/2006	E&S - Reviewing PwC's testing of variance analysis.	2.4			A1
Arnold	Nathan R.	NRA	Staff	8/23/2006	E&S - Reviewing PwC testing of inventory reconciliations.	3.3			A1
Asher	Kevin F.	KFA	Partner	8/23/2006	Audit status related review	1.0			A1
Chamorro	Destiny D.	DDC	Staff	8/23/2006	Created Test of Control templates for the TOC for the Sales, Accounts Receivable and Cash account.	5.4			A1
Craig	Tashawna N.	TNC	Staff	8/23/2006	Creating test of control templates for the capital expenditures and dispositions process	5.4			A1
Ford	David Hampton	DHF	Staff	8/23/2006	Packard - Requesting additional info and working with Jorge, FA analyst	1.7			A1
Ford	David Hampton	DHF	Staff	8/23/2006	Packard - AP testing, obtaining populations and making selections	3.2			A1
Ford	David Hampton	DHF	Staff	8/23/2006	Packard - Fixed Asset testing, tying reconciliations understanding reconciling items	3.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/23/2006	Discussion with TSRS relative to application control strategy.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/23/2006	Participation in SOX audit strategy with A. Krabill, J. Simpson, N. Miller, E. Marold and M. Boehm.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/23/2006	Discussion of AR confirmation sampling approach.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/23/2006	Accumulation of out-of-scope work incurred during 7/06 and 8/06 at AHG, E&C, Saginaw.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/23/2006	Discussions with TSRS relative to implications of Packard transfer of mechantronics business during the year, as well as SAP go-live date of 1/1/07 for DEC product line.	0.7			A1
Horner	Kevin John	KJH	Staff	8/23/2006	Corporate Interim: walked M. Rothmund through the Hyperion process to pull balance sheet and income statement from Hyperion.	0.4			A1
Horner	Kevin John	KJH	Staff	8/23/2006	Packard Interim: copied journal vouchers from T. Cooney and R. Capogreco	0.4			A1
Horner	Kevin John	KJH	Staff	8/23/2006	Packard Interim: met with N. Miller to discuss journal vouchers that were tested in financial statement close process	0.7			A1
Horner	Kevin John	KJH	Staff	8/23/2006	Packard Interim: created prepaid expenses lead sheet	0.8			A1
Horner	Kevin John	KJH	Staff	8/23/2006	Packard Interim: met with D. Sandivold, PwC, to discuss how they tested controls in the financial statement close cycle	0.9			A1
Horner	Kevin John	KJH	Staff	8/23/2006	Packard Interim: met with I. Smith to obtain listing of users with DGL access	0.9			A1
Horner	Kevin John	KJH	Staff	8/23/2006	Packard Interim: call with G. Walker to obtain journal vouchers to test in the financial statement close process control testing	1.1			A1
Horner	Kevin John	KJH	Staff	8/23/2006	Packard Interim: began reviewing SAS 65 procedures for the revenue cycle	1.4			A1
Horner	Kevin John	KJH	Staff	8/23/2006	Packard Interim: reviewed the Sales & A/R walkthrough we completed to understand revenue cycle here at Packard and to related it to our controls testing	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	8/23/2006	Review of balance sheet and P&L of Saginaw-Steering within Hyperion as of 12/31/2005 and 06/30/06 to identify unusual developments and get familiar with the amounts in b/s and P&L for the interim audit which starts next week.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	8/23/2006	Discussion with C. Rose regarding most recent fraud report.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	8/23/2006	E&S - Conference call with M. Boehm, E. Marold and G. Ward of CAS to discuss fixed asset control testing taking place in Mexico for E&S.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	8/23/2006	Review of AWS file activities 9&10	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	8/23/2006	Discussion with J. Simpson and A. Ranney regarding the finalization of the AWS files for Q1/Q2.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	8/23/2006	Finalization of International SRM's for Q1	1.6			A1
Marold	Erick W.	EWM	Senior	8/23/2006	E&S - Met with M. McCoy and R. Hoffman to discuss significant inputs into the calculation.	1.4			A1
Marold	Erick W.	EWM	Senior	8/23/2006	E&S - Obtained and agreed supporting documentation for the capitalized inventory calculation from M. McCoy.	2.1			A1
Marold	Erick W.	EWM	Senior	8/23/2006	Reviewed E&S capitalized inventory calculation.	2.3			A1
Marold	Erick W.	EWM	Senior	8/23/2006	E&S - Recalculated the inventory variance calculation and investigated differences.	3.2			A1
Martell	Michael A.	MAM	Principle	8/23/2006	Weekly TSRS status update meeting with J. Piazza	1.1			A1
Miller	Nicholas S.	NSM	Manager	8/23/2006	Packard - Discussions with D. Ford on how fixed asset procedures should be addressed.	0.2			A1
Miller	Nicholas S.	NSM	Manager	8/23/2006	Packard - Discussions with K. Horner about the procedures in the FSCP.	0.2			A1
Miller	Nicholas S.	NSM	Manager	8/23/2006	Pulling together inventory observation information for the Packard division.	1.3			A1
Miller	Nicholas S.	NSM	Manager	8/23/2006	Packard - Review of the worksteps in place for our interim procedures.	2.1			A1
Pacella	Shannon M.	SMP	Manager	8/23/2006	Call with Delphi Purchasing to discuss Delphi Master Service agreement with EDS.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Peterson	Christopher A.	CAP	Manager	8/23/2006	Add/review review comments written by K. Chowhdry related to ETBR and Steering IA work.	1.1			A1
Peterson	Christopher A.	CAP	Manager	8/23/2006	Review AWS disposition related to review of IA work	1.2			A1
Peterson	Christopher A.	CAP	Manager	8/23/2006	Review IA testing of Steering ITGCs	3.4			A1
Peterson	Christopher A.	CAP	Manager	8/23/2006	Review IA testing of ETBR testing.	3.6			A1
Pritchard	Melinda J.	MJP	Senior	8/23/2006	Packard - discuss tooling questions/issues with team	0.2			A1
Pritchard	Melinda J.	MJP	Senior	8/23/2006	Packard - obtain more tooling support from J. Lowry	0.2			A1
Pritchard	Melinda J.	MJP	Senior	8/23/2006	Packard - discuss tooling controls with J. Lowry and obtain supporting documentation	0.6			A1
Pritchard	Melinda J.	MJP	Senior	8/23/2006	Packard - documenting/performing tooling test of controls	5.5			A1
Ranney	Amber C.	ACR	Senior	8/23/2006	Quarterly Review-preparing AWS file for archive	5.6			A1
Sheckell	Steven F.	SFS	Partner	8/23/2006	Review engagement economics	2.2			A1
Simpson	Emma-Rose S.	ESS	Staff	8/23/2006	E&S - Submitted sample requests to client and followed-up on status	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	8/23/2006	E&S - Discussed AR reconciliation process with client.	1.5			A1
Simpson	Emma-Rose S.	ESS	Staff	8/23/2006	E&S - Documented procedures within AR.	2.3			A1
Simpson	Emma-Rose S.	ESS	Staff	8/23/2006	E&S - Tied AR subledgers to ETBR and Hyperion	3.7			A1
Simpson	Jamie	JS	Senior Manager	8/23/2006	Discussion with H. Aquino on engagement economics analysis.	1.3			A1
Simpson	Jamie	JS	Senior Manager	8/23/2006	Preparation of out of scope fee analysis.	3.2			A1
Simpson	Jamie	JS	Senior Manager	8/23/2006	Discussion with R. Steele regarding audit status meeting with D. Fidler.	0.5			A1
Simpson	Jamie	JS	Senior Manager	8/23/2006	Discussion with A. Krabill and M. Hatzfeld regarding AR confirm testing.	1.1			A1
Stille	Mark Jacob	MJS	Staff	8/23/2006	Hyperion user access testing.	0.7			A1
Stille	Mark Jacob	MJS	Staff	8/23/2006	Hyperion Administrator Testing.	0.6			A1
Stille	Mark Jacob	MJS	Staff	8/23/2006	Hyperion Periodic Review testing	1.4			A1
Stille	Mark Jacob	MJS	Staff	8/23/2006	Hyperion Program Change testing.	2.6			A1
Tau	King-Sze	KST	Senior	8/23/2006	Discussion with Destiny on setting up test of controls documentation templates.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	8/23/2006	Review AWS file to gain knowledge on the whole Delphi audit, including reading through controls framework and ASM.	1.3			A1
Thomas	Heather M.	HMT	Senior	8/23/2006	Reviewing change management documentation for testing and requesting additional documentation.	0.6			A1
Thomas	Heather M.	HMT	Senior	8/23/2006	Complete periodic review of access testing.	0.9			A1
Thomas	Heather M.	HMT	Senior	8/23/2006	Reviewing and completing user access testing.	1.2			A1
Thomas	Heather M.	HMT	Senior	8/23/2006	Completing sensitive access testing.	2.0			A1
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Correspondence with S. Pacella and J. Simpson regarding engagement economics.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Engagement economics correspondence with J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Work on requested engagement economic schedules requested by S. Sheckell.	3.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Preparation of email to int'l timely locations regarding Delphi Integrated Audit Timing - REMINDER.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Correspondence with A. Krabill regarding Kokomo Phone Number for E. Marold.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Correspondence with C. Waligorski regarding Pension Assumptions PDF file for binding to distribute to Delphi.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Correspondence with CIBT regarding visa charge incurred by A. Krabill.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Correspondence with M. Sakowski, J. Simpson and S. Craig regarding status of network access.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Correspondence with K. Rasmussen regarding missing items in Delphi Family Tree.	0.1			A1
Arnold	Nathan R.	NRA	Staff	8/24/2006	E&S - Reviewing PwC testing of negative and non-productive inventory.	2.2			A1
Arnold	Nathan R.	NRA	Staff	8/24/2006	E&S - Materials price testing.	5.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	8/24/2006	DPSS Interim - Discussion of XM revenue recognition with S. Sheckell and A. Krabill and finalization of related memorandum.	0.9			A1
Boehm	Michael J.	MJB	Manager	8/24/2006	E&S Interim - Discussions with O. Saimoua regarding Kokomo API.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/24/2006	E&S Interim - Call with G. Ward to discuss fixed asset control testing at Matamoras location and related review of summary files.	1.2			A1
Boehm	Michael J.	MJB	Manager	8/24/2006	Planning - Consolidated: Discussion with A. Krabill regarding substantive work program.	0.5			A1
Boehm	Michael J.	MJB	Manager	8/24/2006	Planning - Consolidated - Review of WCGW and Control linkage in AWS and discussions with A. Krabill regarding AWS file strategy for international locations.	3.3			A1
Chamarro	Destiny D.	DDC	Staff	8/24/2006	Meeting with K. Tau to discuss TOC templates	0.5			A1
Chamarro	Destiny D.	DDC	Staff	8/24/2006	Reviewed Walkthrough for Treasury Cycle to see if TOC needs to be done	0.5			A1
Chamarro	Destiny D.	DDC	Staff	8/24/2006	Created TOC for indefinite lived intangibles	0.9			A1
Chamarro	Destiny D.	DDC	Staff	8/24/2006	Created a TOC for prepaid expenses, inserted/created steps.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	8/24/2006	Created TOC template for Accrued Liabilities	1.4			A1
Chamarro	Destiny D.	DDC	Staff	8/24/2006	Created an TOC for the Financial Statement Close Process (included creating a spreadsheet that documents all the individual sub steps and inserted/created steps to test)	3.6			A1
Craig	Tashawna N.	TNC	Staff	8/24/2006	Created test of control testing templates for Inventory Management process.	2.2			A1
Craig	Tashawna N.	TNC	Staff	8/24/2006	Created test of control testing templates for the Accounting for Recoverable Customer Engineering and Tooling process	2.2			A1
Craig	Tashawna N.	TNC	Staff	8/24/2006	Created test of control testing templates for Depreciate Property, Plant and Equipment Process	3.6			A1
Ford	David Hampton	DHF	Staff	8/24/2006	Packard - Reviewing walkthrough and associating it with applicable worksteps	1.3			A1
Ford	David Hampton	DHF	Staff	8/24/2006	Packard - AP debit memo testing and review	2.7			A1
Ford	David Hampton	DHF	Staff	8/24/2006	Packard - Understanding payroll accruals for control testing	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	8/24/2006	Packard - Reviewing Fixed asset disposals and additions getting sample and depreciation testing	3.2			A1
Horner	Kevin John	KJH	Staff	8/24/2006	Packard Interim: discussed timing of accounts receivable interim testing with N. Miller.	0.2			A1
Horner	Kevin John	KJH	Staff	8/24/2006	Packard Interim: met with D. Baran to discuss JV FRR43 for our journal voucher testing in FSC process controls testing	0.6			A1
Horner	Kevin John	KJH	Staff	8/24/2006	Packard Interim: obtained DGL screen prints from I. Smith for the journal voucher testing in the FSC process control testing	0.6			A1
Horner	Kevin John	KJH	Staff	8/24/2006	Packard Interim: received supporting documentation for journal voucher FR402 from C. George to finish journal voucher testing for the FSC process controls testing	0.6			A1
Horner	Kevin John	KJH	Staff	8/24/2006	Packard Interim: discussed with D. Ford the payroll accrual process at the Packard division	0.8			A1
Horner	Kevin John	KJH	Staff	8/24/2006	Packard Interim: discussed with N. Miller the testing strategy for the revenue cycle controls testing	0.9			A1
Horner	Kevin John	KJH	Staff	8/24/2006	Packard Interim: met with D. Vogel to request items for our interim testing of accounts receivable	0.9			A1
Horner	Kevin John	KJH	Staff	8/24/2006	Packard Interim: conference call with Corporate Team to discuss sampling strategy for controls testing	1.2			A1
Horner	Kevin John	KJH	Staff	8/24/2006	Packard Interim: began SAS 65 procedures for controls testing of the revenue cycle	3.9			A1
Huffman	Derek T.	DTH	Senior	8/24/2006	SAP program change testing	1.4			A1
Huffman	Derek T.	DTH	Senior	8/24/2006	SAP logical access testing	2.8			A1
Huffman	Derek T.	DTH	Senior	8/24/2006	SAP program change analysis - additional work beyond planned testing to validate data and review full list of changes to production	3.9			A1
Imberger	Guido	GI	Senior Manager	8/24/2006	Define strategy for starting interim work next week in Saginaw	1.2			A1
Kearns	Matthew R.	MRK	Senior	8/24/2006	E&C - internal meeting with seniors and above for all divisions discussing internal controls testing	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	8/24/2006	E&C - internal meeting discussing interim testing procedures and timing	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/24/2006	Discussions with the team regarding controls testing approach.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/24/2006	DPSS - File wrap-up	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/24/2006	Responses to questions from Prague team.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	8/24/2006	Update meeting with S. Sheckell to discuss the status of several aspects of the audit.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/24/2006	Meeting with Sr. Manager's and Managers to discuss divisional testing approach and SAS 65 procedures.	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	8/24/2006	Review of activity 9 & 10 in the AWS file.	2.1			A1
Marold	Erick W.	EWM	Senior	8/24/2006	E&S - Prepared summary schedule which documented how the A/R balances are recorded within SAP, ETBR, and Hyperion - agreed the schedule to all three ledgers.	2.3			A1
Marold	Erick W.	EWM	Senior	8/24/2006	E&S - Met with G. Pham and K. Price to discuss the A/I reconciliations and A/R aging.	2.9			A1
Marold	Erick W.	EWM	Senior	8/24/2006	E&S - Reviewed PwC's testing of the financial statement close process.	3.5			A1
Miller	Nicholas S.	NSM	Manager	8/24/2006	Meeting with D. Payan from Mexico to understand the number of hours charged for completion of the Mexican inventory observations.	0.7			A1
Miller	Nicholas S.	NSM	Manager	8/24/2006	Packard - Planning call with M. Pikos.	0.1			A1
Miller	Nicholas S.	NSM	Manager	8/24/2006	Packard - Review of the interim TB 129 TB for significant items and unusual fluctuations.	1.1			A1
Miller	Nicholas S.	NSM	Manager	8/24/2006	Packard - Review of the work completed for the fixed asset process for the interim procedures.	2.2			A1
Miller	Nicholas S.	NSM	Manager	8/24/2006	Packard - Review of the work completed in the financial statement close process for interim procedures.	3.2			A1
Miller	Nicholas S.	NSM	Manager	8/24/2006	Conference call with Corporate team to discuss various interim audit considerations.	1.2			A1
Pacella	Shannon M.	SMP	Manager	8/24/2006	Discuss with Core Sr. Manager TSRS Stonehouse testin status.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	8/24/2006	Meet with team to discuss status and open items - SAP.	0.6			A1
Pacella	Shannon M.	SMP	Manager	8/24/2006	Status meeting with IT SOX PMO.	1.8			A1
Pritchard	Melinda J.	MJP	Senior	8/24/2006	Packard - discuss questions with A. Cline and obtain supporting documentation	0.2			A1
Pritchard	Melinda J.	MJP	Senior	8/24/2006	Packard - review investment toc procedures in AWS and prepare questions and requests for client	0.4			A1
Pritchard	Melinda J.	MJP	Senior	8/24/2006	Packard - discuss tooling control with A. Cline and obtain supporting documentation	0.5			A1
Pritchard	Melinda J.	MJP	Senior	8/24/2006	Packard - review investments walkthrough to familiarize self with process	1.1			A1
Pritchard	Melinda J.	MJP	Senior	8/24/2006	Packard - tooling documentation of toc	0.9			A1
Pritchard	Melinda J.	MJP	Senior	8/24/2006	Packard - team discussion/meeting	1.4			A1
Pritchard	Melinda J.	MJP	Senior	8/24/2006	Packard - document investment toc	2.3			A1
Rothmund	Mario Valentin	MVR	Staff	8/24/2006	AHG - Delphi Team Meeting planning the testing strategy for SAS 65, Interim. Meeting held with M. Hatzfeld, A. Krabill and J. Simpson	1.1			A1
Rothmund	Mario Valentin	MVR	Staff	8/24/2006	Meeting with M. Hatzfeld to discuss the timing/staffing of AHG during the testing period.	1.2			A1
Sheckell	Steven F.	SFS	Partner	8/24/2006	International coordination	1.1			A1
Sheckell	Steven F.	SFS	Partner	8/24/2006	Audit planning review	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	8/24/2006	E&S - Followed-up on client requests.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/24/2006	E&S - Communicated question regarding management's testing to PWC.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	8/24/2006	E&S - Discussed AR issues with E&Y team member.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	8/24/2006	E&S - Discussed AR reconciliation and controls with Delphi staff members.	2.5			A1
Simpson	Emma-Rose S.	ESS	Staff	8/24/2006	E&S - Documented procedures with AR.	3.8			A1
Simpson	Jamie	JS	Senior Manager	8/24/2006	Review of engagement economics analysis.	0.7			A1
Simpson	Jamie	JS	Senior Manager	8/24/2006	Discussion with H. Aquino on out of scope fee analysis.	1.2			A1
Simpson	Jamie	JS	Senior Manager	8/24/2006	Review of hours analysis by area.	2.5			A1
Simpson	Jamie	JS	Senior Manager	8/24/2006	Discussion with A. Krabill and S. Sheckell regarding AI confirmation testing.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	8/24/2006	Meeting with A. Kulikowski to discuss 404 status/questions.	1.2			A1
Stille	Mark Jacob	MJS	Staff	8/24/2006	Documentation of DGL testing.	0.7			A1
Stille	Mark Jacob	MJS	Staff	8/24/2006	Documentation of Hyperion testing.	1.1			A1
Stille	Mark Jacob	MJS	Staff	8/24/2006	Documentation of Steering testing.	2.4			A1
Tau	King-Sze	KST	Senior	8/24/2006	Email communication with B. Prueter and D. Gustin in regards to obtaining June AR detail aging for AR confirmation.	0.1			A1
Tau	King-Sze	KST	Senior	8/24/2006	Review the controls, risk and controls worksteps in AWI to get myself familiar with the audit program.	0.4			A1
Tau	King-Sze	KST	Senior	8/24/2006	Discussion with Destiny on the test of controls documentation templates that she created.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	8/25/2006	Engagement economics meeting with J. Simpson and S. Sheckell.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/25/2006	Work on requested engagement economic schedules requested by S. Sheckell.	2.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/25/2006	Correspondence with J. Simpson regarding draft agenda for meeting on September 12th.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/25/2006	Preparation of meeting notice regarding E&Y Update meeting - Dana Fidler per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/25/2006	Miscellaneous activities such as providing assistance to engagement team.	1.7			A1
Arnold	Nathan R.	NRA	Staff	8/25/2006	E&S - Inventory consignment test of controls.	1.4			A1
Arnold	Nathan R.	NRA	Staff	8/25/2006	E&S - Customer return testing.	2.1			A1
Arnold	Nathan R.	NRA	Staff	8/25/2006	E&S - Travel time to from client site in Kokomo.	4.0			A1
Boehm	Michael J.	MJB	Manager	8/25/2006	Planning – Consolidated – Coordination of meeting with A. Kulikowski, J. Volek, and PwC representatives to discuss preliminary findings.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/25/2006	Quarterly Review – Preparation of quarterly review files for submission to archiving, and related preparation of quarterly files.	1.9			A1
Boehm	Michael J.	MJB	Manager	8/25/2006	Planning - Consolidated - Ran RADAR reports.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	8/25/2006	Planning - Consolidated - Revised international files according to results of RADAR reports.	1.4			A1
Boehm	Michael J.	MJB	Manager	8/25/2006	Planning - Consolidated: Preparation of AWS file and AWS instructions for international location	3.4			A1
Chamarro	Destiny D.	DDC	Staff	8/25/2006	Discussion with E. Marold regarding the separate AWS files and how to combine them.	0.2			A1
Chamarro	Destiny D.	DDC	Staff	8/25/2006	Meet with Guido and Mike to discuss process and documenting the transfer of documents.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	8/25/2006	Meet with Guido and Shawna to discuss logistics of arriving at Steering HQ.	0.5			A1
Chamarro	Destiny D.	DDC	Staff	8/25/2006	Worked on TOC template for Investment in Affiliates	0.6			A1
Chamarro	Destiny D.	DDC	Staff	8/25/2006	Worked on TOC template for Sales, AR and Cash receipts	0.6			A1
Chamarro	Destiny D.	DDC	Staff	8/25/2006	Worked on TOC template for Accounts Payable Process	0.7			A1
Chamarro	Destiny D.	DDC	Staff	8/25/2006	Reviewed the walkthroughs for AP, Purchases and Cash Disbursements.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	8/25/2006	Reviewed walkthrough documents for Sales, AR and Cash Receipt.	0.8			A1
Craig	Tashawna N.	TNC	Staff	8/25/2006	Created test of control templates for Determination of LCM and E&O Inventory Reserves Process	0.8			A1
Craig	Tashawna N.	TNC	Staff	8/25/2006	Created test of control testing templates for cost of sales process	1.6			A1
Craig	Tashawna N.	TNC	Staff	8/25/2006	Created test of control testing templates for the Payroll Process	4.6			A1
Ford	David Hampton	DHF	Staff	8/25/2006	Packard - Debit memo follow-up and testing.	1.8			A1
Ford	David Hampton	DHF	Staff	8/25/2006	Packard - Working on fixed asset testing and information requests.	2.1			A1
Ford	David Hampton	DHF	Staff	8/25/2006	Packard - Travel time from Warren, OH.	3.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/25/2006	Internal strategy session to discuss SAS 65 approach.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/25/2006	Meeting with G. Imberger to discuss SOX testing strategy.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/25/2006	Meeting with Staff and Senior to discuss roles and responsibilities.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	8/25/2006	Draft e-mail response to Jamie re: budget for remainder of year.	0.1			A1
Horner	Kevin John	KJH	Staff	8/25/2006	Packard interim: travel time from Warren, OH after working at Packard for the week	3.2			A1
Horner	Kevin John	KJH	Staff	8/25/2006	Packard Interim: received A/R aging, listing of credit notes, listing of A/R accounts with credit balances from Greg May, AR Analyst	0.4			A1
Horner	Kevin John	KJH	Staff	8/25/2006	Packard Interim: began work with A/R aging, began to tie out to A/R lead sheet and trial balance	0.8			A1
Horner	Kevin John	KJH	Staff	8/25/2006	Packard Interim: continued SAS 65 procedures for controls testing for the revenue cycle	2.4			A1
Imberger	Guido	GI	Senior Manager	8/25/2006	Identify controls to test during interim.	0.6			A1
Imberger	Guido	GI	Senior Manager	8/25/2006	Discussion with K. Tau regarding work to be performed next week on test of controls and A/R conformation.	1.5			A1
Marold	Erick W.	EWM	Senior	8/25/2006	E&S - Performed test of control procedures related to the quarterly variance analysis performed by E&S.	1.8			A1
Marold	Erick W.	EWM	Senior	8/25/2006	E&S - Met with M. McDonald to update status of Q3 and Q4 analytical procedures and progress of Mechatronics reorganization.	2.1			A1
Marold	Erick W.	EWM	Senior	8/25/2006	E&S - Reviewed the TARS memo's issued during 2006.	2.3			A1
Marold	Erick W.	EWM	Senior	8/25/2006	Call to discuss NSJE and A/R confirmations.	1.2			A1
Miller	Nicholas S.	NSM	Manager	8/25/2006	Packard - Review of "other" accounts on the balance sheet, included up-front rebates and prepaid deposits to vendors.	0.8			A1
Miller	Nicholas S.	NSM	Manager	8/25/2006	Packard - Status update meeting with C. Zerull.	0.9			A1
Miller	Nicholas S.	NSM	Manager	8/25/2006	Packard - Review of income statement analytics for TB 129.	2.7			A1
Miller	Nicholas S.	NSM	Manager	8/25/2006	Packard - Travel time from Warren, OH.	3.0			A1
Pacella	Shannon M.	SMP	Manager	8/25/2006	Send email to IT SOX PMO to discuss status on Packard evidence requested for substantive procedures.	0.2			A1
Pacella	Shannon M.	SMP	Manager	8/25/2006	Meeting with J. Simpson and E. Marold to discuss CAAT procedures.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	8/25/2006	Discuss testing status with team: Corp Data center, DGL and Hyperion.	0.8			A1
Peterson	Christopher A.	CAP	Manager	8/25/2006	Review the review comments written by K. Chowhdry related to IA's testing of Hyperion.	1.1			A1
Peterson	Christopher A.	CAP	Manager	8/25/2006	Review IA testing of Hyperion ITGCs.	3.9			A1
Pritchard	Melinda J.	MJP	Senior	8/25/2006	Packard - discuss FSCP control with PwC	0.1			A1
Pritchard	Melinda J.	MJP	Senior	8/25/2006	Packard - review of FSCP walkthrough to familiarize self with process	0.8			A1
Pritchard	Melinda J.	MJP	Senior	8/25/2006	Packard - review of FSCP test of controls	1.7			A1
Rothmund	Mario Valentin	MVR	Staff	8/25/2006	Cleaning up of AHG AWS File	0.9			A1
Saimoua	Omar Issam	OIS	Staff	8/25/2006	E&S - documented other API tests and procedures performed.	1.2			A1
Saimoua	Omar Issam	OIS	Staff	8/25/2006	E&S - Completed the API checklist.	1.5			A1
Saimoua	Omar Issam	OIS	Staff	8/25/2006	E&S - Completed memo explaining procedures for completing E&Y API.	2.4			A1
Saimoua	Omar Issam	OIS	Staff	8/25/2006	E&S - Documented the inventory test count	3.8			A1
Simpson	Emma-Rose S.	ESS	Staff	8/25/2006	E&S - Prepared and submitted sample requests to K. Price.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/25/2006	E&S - Updated documentation related \$20mil adjustment based on conversation with snr.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	8/25/2006	E&S - Discussed \$23mill adjust to AR allied account with Paula in AR and requested documentation.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/25/2006	E&S - Performed managements test of controls made sample copies and documented within AWS.	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	8/25/2006	E&S - Reviewed managements test of controls, made sample copies and documented in AWS.	2.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/25/2006	E&S - Travel time from Kokomo, IN.	5.0			A1
Simpson	Jamie	JS	Senior Manager	8/25/2006	Discussion with H. Aquino regarding budget analysis.	0.5			A1
Simpson	Jamie	JS	Senior Manager	8/25/2006	Meeting with S. Sheckell and H. Aquino regarding out c scope analysis.	1.2			A1
Simpson	Jamie	JS	Senior Manager	8/25/2006	Conf. call with K. Barber, S. Pacella and E. Marold regarding non-standard JE's.	1.3			A1
Stille	Mark Jacob	MJS	Staff	8/25/2006	Review of Windows documentation received for testing.	0.7			A1
Stille	Mark Jacob	MJS	Staff	8/25/2006	DGL Terminations testing.	1.3			A1
Stille	Mark Jacob	MJS	Staff	8/25/2006	Hyperion Terminations testing.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	8/25/2006	Documentation of Hyperion testing documentation.	2.4			A1
Tau	King-Sze	KST	Senior	8/25/2006	Email communication with D. Gustin in regards to obtaining June AR detail aging for AR confirmation.	0.2			A1
Tau	King-Sze	KST	Senior	8/25/2006	Discussed with G. Imberger regarding planning, test of controls approach, and AR confirmation procedures.	1.4			A1
Pacella	Shannon M.	SMP	Manager	8/26/2006	Send email response to China team re: question on required procedures for Beijing location.	0.2			A1
Pacella	Shannon M.	SMP	Manager	8/26/2006	Sent email to all international locations requesting status on scheduling remediation timing.	0.2			A1
Pacella	Shannon M.	SMP	Manager	8/26/2006	Develop agenda and testing status materials for weekly meeting with IT SOX Director.	1.4			A1
Barwin	Kristen N.	KNB	Staff	8/27/2006	E&S - Travel Time to Kokomo, IN.	4.0			A1
Ford	David Hampton	DHF	Staff	8/27/2006	Packard - Travel time to Warren, OH.	3.4			A1
Horner	Kevin John	KJH	Staff	8/27/2006	Packard Interim: Travel time to Warren, OH to continue interim and controls testing for the Packard Division.	3.6			A1
Simpson	Jamie	JS	Senior Manager	8/27/2006	Review of statutory international instructions.	1.6			A1
Simpson	Jamie	JS	Senior Manager	8/27/2006	Preparation of agenda for audit status meeting with D. Fidler on 9/12.	0.5			A1
Simpson	Jamie	JS	Senior Manager	8/27/2006	Review of T&I client assistance listing for interim/404 procedures.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/28/2006	Correspondence with J. Simpson regarding status of international timing schedule.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/28/2006	Update Delphi Integrated Audit Timing template per incoming emails received.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/28/2006	Preparation of follow-up emails regarding Delphi Integrated Audit Timing per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/28/2006	Correspondence with A. Krabill regarding Indiana CPA license requirements.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/28/2006	Correspondence with J. Hasse regarding availability for Bi-Weekly Update Meetings with T. Timko.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/28/2006	Review Account Summary Report (July 2006).	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/28/2006	Coordination of obtaining example Fresh Start Accounting slides.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	8/28/2006	Work on formatting Ernst & Young 404 Testing Summary - DRAFT Agenda per J. Simpson.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/28/2006	Miscellaneous activities such as providing assistance to engagement team.	1.7			A1
Aquino	Heather	HRA	Client Serving Associate	8/28/2006	Correspondence with S. Pacella regarding Agenda Template.	0.2			A1
Arnold	Nathan R.	NRA	Staff	8/28/2006	E&S - Travel time to Kokomo, IN.	3.5			A1
Barber	Keith A.	KAB	Senior	8/28/2006	SAP/AR - Profiled and reviewed client data received.	1.2			A1
Barber	Keith A.	KAB	Senior	8/28/2006	DGL/JE - Internal discussion with engagment team to review filter results.	1.8			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Inquiry of client for selections for testing	0.2			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Create document with notes to PwC regarding testing	0.2			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Review Payroll Narrative	0.2			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Reperformed exceptions	0.2			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Review payroll accruals	0.2			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Reviewed analysis for proper reviewing and clerical accuracy	0.2			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Reviewed managements testing of recorded changes	0.2			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Understand threshold variances	0.2			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Gained understanding of why control is not being tested and documented deficiency	0.4			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Review of payroll process controls	0.4			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Prepare copies of reperformed controls to retain a documentation	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Reperform managements testing of budget to actual	0.4			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Reperform tests done by PwC for appropriateness	0.4			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Review PwC testing procedures for budget to actual	0.4			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Reviewed PwC work on managements testing of HR payroll master files	0.4			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Reviewed how changes to payroll are made from walkthrough	0.4			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Select independent sample of payroll accruals	0.4			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Selected employees for additional sample	0.4			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Set up computer	0.4			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Documented exceptions	0.6			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Review PwC testing of employee cost	0.6			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Reperform PwC testing of payroll accruals	0.6			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Review managements testing of payroll employee timecard	0.6			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Wrapped up employee cost procedures	1.0			A1
Barwin	Kristen N.	KNB	Staff	8/28/2006	E&S - Reviewed PWC employee cost controls and documentation	0.6			A1
Boehm	Michael J.	MJB	Manager	8/28/2006	DPSS Interim - Preparation of and related correspondence with R. Nedadur, J. Steele, and D. Langford regarding Interim procedures client assistance requests.	1.1			A1
Boehm	Michael J.	MJB	Manager	8/28/2006	E&S Interim - Travel time to Kokomo, IN for E&S interim procedures.	3.5			A1
Boehm	Michael J.	MJB	Manager	8/28/2006	Planning - Consolidated - Revision to AWS file activitie 9&10 for international teams	3.2			A1
Boehm	Michael J.	MJB	Manager	8/28/2006	Quarterly Review - Preparation of AWS file for Q1 Archiving.	1.3			A1
Chamarro	Destiny D.	DDC	Staff	8/28/2006	Office tour with B. Prueter.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	8/28/2006	Initial meeting with Saginaw Finance/Accounting Department to acquaint one another. Attendees included: B. Prueter, G. Imbregger, K. Tau, S. Craig, L. Briggs, P. O'dee, and D. Gustin.	0.5			A1
Chamorro	Destiny D.	DDC	Staff	8/28/2006	Reviewed the general admin binder prepared by PWC for Test of Controls.	0.5			A1
Chamorro	Destiny D.	DDC	Staff	8/28/2006	Travel time to Saginaw Steering.	1.0			A1
Chamorro	Destiny D.	DDC	Staff	8/28/2006	Performed TOC work for Expenditures.	6.0			A1
Craig	Tashawna N.	TNC	Staff	8/28/2006	Toured Delphi facilities with B. Prueter	0.6			A1
Craig	Tashawna N.	TNC	Staff	8/28/2006	Met with Delphi Accounting Staff for introductions	0.8			A1
Craig	Tashawna N.	TNC	Staff	8/28/2006	Created test of control templates for reperformance of management's testing	1.9			A1
Craig	Tashawna N.	TNC	Staff	8/28/2006	Reviewed PwC's test of control workpapers	4.7			A1
Ford	David Hampton	DHF	Staff	8/28/2006	Packard - Worked on Payroll testing	2.1			A1
Ford	David Hampton	DHF	Staff	8/28/2006	Packard - Fixed Asset Substantive Testing. Tried to obtain rollforward, reviewed reconciliation and reviewed fixed asset acquisitions and disposals	3.4			A1
Ford	David Hampton	DHF	Staff	8/28/2006	Packard - Tested expenditure controls around debit memos and purchasing	3.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/28/2006	SAS 65 review strategy development.	1.7			A1
Henning	Jeffrey M.	JMH	Partner	8/28/2006	Debrief with M. Hatzfeld relative to status of multiple divisions, including staffing matters	1.4			A1
Horner	Kevin John	KJH	Staff	8/28/2006	Packard Interim: provided G. Naylor listing of our selections for testing of credit notes approval	0.4			A1
Horner	Kevin John	KJH	Staff	8/28/2006	Packard Interim: met with D. Sandivold, PwC, to discuss populations for testing for the revenue cycle.	0.7			A1
Horner	Kevin John	KJH	Staff	8/28/2006	Packard Interim: spoke with S. Bratberg regarding piece-price contracts and bill-and-hold contracts for our revenue controls testing	0.9			A1
Horner	Kevin John	KJH	Staff	8/28/2006	Packard Interim: made selections for our testing of control 4.1.3-1, credit notes approval.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	8/28/2006	Packard Interim: received supporting documentation for our selections for credit notes approval testing and tested for control 4.1.3-1	1.8			A1
Horner	Kevin John	KJH	Staff	8/28/2006	Packard Interim: continued controls testing for the revenue cycle	3.9			A1
Imberger	Guido	GI	Senior Manager	8/28/2006	Initial meeting to be introduced to the Delphi Saginaw team and introduce the E&Y team to the accounting people.	0.4			A1
Imberger	Guido	GI	Senior Manager	8/28/2006	Travel time to Saginaw.	0.6			A1
Imberger	Guido	GI	Senior Manager	8/28/2006	Saginaw - Getting started with Delphi team.	0.8			A1
Imberger	Guido	GI	Senior Manager	8/28/2006	Develop explanations and team guidance to get started at Saginaw with Test of Controls (reperformance of managements test and independent testing)	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/28/2006	Correspondence with the Germany team on various planning issues.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/28/2006	AWS activity 9 and 10 review	2.1			A1
Marold	Erick W.	EWM	Senior	8/28/2006	Reviewed PwC's testing of AP reconciliations.	1.9			A1
Marold	Erick W.	EWM	Senior	8/28/2006	Reviewed PwC's testing of vendor debit memo's.	2.2			A1
Marold	Erick W.	EWM	Senior	8/28/2006	Performed independent testing of vendor debit memos.	2.3			A1
Marold	Erick W.	EWM	Senior	8/28/2006	Performed test of control procedures related to AP reconciliations.	2.8			A1
Miller	Nicholas S.	NSM	Manager	8/28/2006	Meeting with J. Schmidt to discuss the hedge ineffectiveness calculation.	0.9			A1
Miller	Nicholas S.	NSM	Manager	8/28/2006	Review of the FAS 133 walkthrough.	3.2			A1
Miller	Nicholas S.	NSM	Manager	8/28/2006	Review of Packard interim work completed to date.	2.2			A1
Miller	Nicholas S.	NSM	Manager	8/28/2006	Meeting with S. Pacella and M. Boehm to coordinate TSRS testing schedule.	0.7			A1
Pacella	Shannon M.	SMP	Manager	8/28/2006	Send email to A. Bianco, SOD Manager, describing issues identified with What if Tool testing in Paris.	0.2			A1
Pacella	Shannon M.	SMP	Manager	8/28/2006	Send follow-up email to E&Y Germany to clarify testing questions.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	8/28/2006	Send SOD Manager listing of deficiencies identified for SAP Paris re: What If tool.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/28/2006	Send follow-up email to PwC resources in charge of conducting application controls testing to request documentation.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/28/2006	Consolidated deficiencies identified in China with over a global deficiencies to provide to IT SOX PMO.	0.6			A1
Pacella	Shannon M.	SMP	Manager	8/28/2006	Meet with Core Managers to discuss application controls scope and audit programs.	0.6			A1
Pacella	Shannon M.	SMP	Manager	8/28/2006	Status call with TSRS Sr. Manager.	0.6			A1
Pacella	Shannon M.	SMP	Manager	8/28/2006	Make updates to meeting materials for IT SOX PMO status meeting.	0.8			A1
Pacella	Shannon M.	SMP	Manager	8/28/2006	Status meeting with IT SOX PMO	1.1			A1
Peterson	Christopher A.	CAP	Manager	8/28/2006	Attended IT Status meeting with M. Martell, S. Pacella, PWC, and M. Harris.	0.9			A1
Peterson	Christopher A.	CAP	Manager	8/28/2006	Reviewed AWS and hardcopy wp's for IAS' testing of Corp Data center.	3.8			A1
Pritchard	Melinda J.	MJP	Senior	8/28/2006	ER&D interim testing	0.6			A1
Pritchard	Melinda J.	MJP	Senior	8/28/2006	Request schedule from client	0.1			A1
Pritchard	Melinda J.	MJP	Senior	8/28/2006	Tooling interim testing	3.2			A1
Ranney	Amber C.	ACR	Senior	8/28/2006	Corporate Walkthroughs-including client process narratives in our derivatives walkthrough documentation	0.4			A1
Ranney	Amber C.	ACR	Senior	8/28/2006	Planning - Consolidated-coordinating AR confirmation procedures with audit team.	0.4			A1
Ranney	Amber C.	ACR	Senior	8/28/2006	Planning - Consolidated-filling out AR CAAT request form for TSRS	2.1			A1
Ranney	Amber C.	ACR	Senior	8/28/2006	Planning - Consolidated-making changes to the international AWS file.	2.2			A1
Sheckell	Steven F.	SFS	Partner	8/28/2006	International coordination	1.9			A1
Simpson	Jamie	JS	Senior Manager	8/28/2006	Review of agenda for meeting with Treasury group.	0.4			A1
Simpson	Jamie	JS	Senior Manager	8/28/2006	Review of activity 9 & 10 audit program.	1.4			A1
Stille	Mark Jacob	MJS	Staff	8/28/2006	Determination of Windows open items.	0.6			A1
Stille	Mark Jacob	MJS	Staff	8/28/2006	DGL/Hyperion Terminations testing and discussion.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	8/28/2006	Meeting with P. O'Bee and his fixed assets group to discuss client assistant list.	0.6			A1
Tau	King-Sze	KST	Senior	8/28/2006	Meet with finance/accounting group to introduce ourselves and client assistant list and expectations.	0.7			A1
Tau	King-Sze	KST	Senior	8/28/2006	Discussion with Guido, Destiny, and Shawna in regards to work plan such as each one's responsibilities and expectations.	2.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Correspondence with J. Simpson regarding preparation of Audit Committee planning book.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Correspondence with A. Krabill regarding Delphi team CPA license list.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Correspondence with M. Sakowski and S. Ludlow regarding Partner Phones - Update.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Correspondence with N. Winn regarding mail related to Delphi inventories.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Revisions to Ernst & Young 404 Testing Summary - DRAFT Agenda.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Preparation of Dana Fidler Meeting September 12 - DRAFT Agenda per J. Simpson.	0.8			A1
Arnold	Nathan R.	NRA	Staff	8/29/2006	E&S - Inventory variance analysis TOC.	0.7			A1
Arnold	Nathan R.	NRA	Staff	8/29/2006	E&S - Scrap and rejected materials TOC.	0.8			A1
Arnold	Nathan R.	NRA	Staff	8/29/2006	E&S - Inventory account reconciliation TOC.	0.9			A1
Arnold	Nathan R.	NRA	Staff	8/29/2006	E&S - Negative and non-productive inventory TOC.	0.9			A1
Arnold	Nathan R.	NRA	Staff	8/29/2006	E&S - Plant tour given by Delphi personnel.	1.5			A1
Arnold	Nathan R.	NRA	Staff	8/29/2006	E&S - Review management's testing of title transfer for inventory.	3.2			A1
Barwin	Kristen N.	KNB	Staff	8/29/2006	E&S - Request and discuss independent selections with clients	1.0			A1
Barwin	Kristen N.	KNB	Staff	8/29/2006	E&S - Complete payroll and control testing and complet documentation	2.0			A1
Barwin	Kristen N.	KNB	Staff	8/29/2006	E&S - Discuss selections made with client and explain necessary items	2.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	8/29/2006	E&S - Plant tour	2.0			A1
Barwin	Kristen N.	KNB	Staff	8/29/2006	E&S - Print out and tick and tie disposal sheets	3.0			A1
Boehm	Michael J.	MJB	Manager	8/29/2006	E&S Interim - Discussed AP reconciliation process with C. Riedl and E. Marold. reviewed AP reconciliations for June and July.	1.3			A1
Boehm	Michael J.	MJB	Manager	8/29/2006	E&S Interim - Reviewed interim test of controls workpapers for inventory process	2.6			A1
Boehm	Michael J.	MJB	Manager	8/29/2006	E&S Interim - Reviewed interim purchasing/AP test of control items	1.3			A1
Boehm	Michael J.	MJB	Manager	8/29/2006	E&S Interim - Reviewed E&S fixed asset deficiencies file provided by G. Ward	0.6			A1
Boehm	Michael J.	MJB	Manager	8/29/2006	E&S Interim - Met with C. Riedl to discuss interim procedure status	0.3			A1
Boehm	Michael J.	MJB	Manager	8/29/2006	E&S Interim - Prepared staffing analysis for E&S division	0.4			A1
Boehm	Michael J.	MJB	Manager	8/29/2006	E&S Interim - Reviewed interim open items and action plan with E. Marold	0.7			A1
Boehm	Michael J.	MJB	Manager	8/29/2006	DPSS Interim - Preparation of documents (agenda, staffing analysis, etc.) for DPSS Team-Directed Plannin, Event	1.1			A1
Chamarro	Destiny D.	DDC	Staff	8/29/2006	Worked on PPE Testing of Controls with Shawna	0.7			A1
Chamarro	Destiny D.	DDC	Staff	8/29/2006	Travel time to Saginaw Steering.	1.0			A1
Chamarro	Destiny D.	DDC	Staff	8/29/2006	Performed test of control work for the expenditure cycle.	7.3			A1
Ford	David Hampton	DHF	Staff	8/29/2006	Packard - Worked on Purchasing Cycle testing	2.8			A1
Ford	David Hampton	DHF	Staff	8/29/2006	Packard - Worked on employee cost cycle testing	2.9			A1
Ford	David Hampton	DHF	Staff	8/29/2006	Packard - Worked on Fixed Assets control testing, tried to obtain rollforward	3.2			A1
Henning	Jeffrey M.	JMH	Partner	8/29/2006	Conf. call with S. Sheckell re: Delphi planning matters and AC dates	0.6			A1
Horner	Kevin John	KJH	Staff	8/29/2006	Packard Interim: met with G. Naylor to discuss question regarding A/R credit balances	0.6			A1
Horner	Kevin John	KJH	Staff	8/29/2006	Packard Interim: went through substantive worksteps for prepaid expenses	0.8			A1
Horner	Kevin John	KJH	Staff	8/29/2006	Packard Interim: worked on substantive testing for accounts receivable	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	8/29/2006	Packard Interim: received supporting documentation for manifest balancing reconciliations from C. Tucker to tes control 4.1.1-4	1.8			A1
Horner	Kevin John	KJH	Staff	8/29/2006	Packard Interim: continued controls testing for the revenue cycle	3.9			A1
Krabill	Aaron J.	AJK	Senior Manager	8/29/2006	Preparation for the China TDPE.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/29/2006	AWS activity 9 and 10 review.	1.3			A1
Marold	Erick W.	EWM	Senior	8/29/2006	Reviewed PwC's testing of expense disbursements.	1.9			A1
Marold	Erick W.	EWM	Senior	8/29/2006	Detail reviewed substantive procedures related to A/R reconciliations and classification of account balances.	2.2			A1
Marold	Erick W.	EWM	Senior	8/29/2006	Performed independent testing of expense disbursements.	2.2			A1
Marold	Erick W.	EWM	Senior	8/29/2006	Detail reviewed I/C receivable balances.	2.5			A1
Miller	Nicholas S.	NSM	Manager	8/29/2006	Packard - Meeting with C. Zerull to discuss interim audi needs.	0.9			A1
Miller	Nicholas S.	NSM	Manager	8/29/2006	Packard - Time spent with D. Ford walking through worksteps for the fixed asset, payroll and purchasing testing.	0.9			A1
Miller	Nicholas S.	NSM	Manager	8/29/2006	Packard - Time spent with K. Horner working through questions on the Sales AR process.	1.0			A1
Miller	Nicholas S.	NSM	Manager	8/29/2006	Packard - Time spent with M. Pritchard on various audit topics, including certain financial statement close controls and the tooling accounting.	1.1			A1
Miller	Nicholas S.	NSM	Manager	8/29/2006	Packard - Travel time to Warren, OH.	3.0			A1
Pacella	Shannon M.	SMP	Manager	8/29/2006	Send email to E&Y Paris asking for detail on the testing issues identified for the What If tool.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/29/2006	Send status update email to Core Sr. Managers for Packard and GM apps.	0.3			A1
Pikos	Matthew C.	MCP	Staff	8/29/2006	Packard - travel time to Warren, OH.	3.0			A1
Pritchard	Melinda J.	MJP	Senior	8/29/2006	Discuss tooling toc testing with client	0.6			A1
Pritchard	Melinda J.	MJP	Senior	8/29/2006	Follow-up with client on requests	0.1			A1
Pritchard	Melinda J.	MJP	Senior	8/29/2006	Completing Minority interest toc	0.2			A1
Pritchard	Melinda J.	MJP	Senior	8/29/2006	Request support from client	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pritchard	Melinda J.	MJP	Senior	8/29/2006	Completion of Tooling toc	1.2			A1
Pritchard	Melinda J.	MJP	Senior	8/29/2006	Completion of Tooling toc and interim	1.6			A1
Pritchard	Melinda J.	MJP	Senior	8/29/2006	Completion of Tooling toc interim	0.2			A1
Ranney	Amber C.	ACR	Senior	8/29/2006	Planning - Consolidated-Preparing an AWS engagement for the International teams (audit program, controls, etc.)	8.1			A1
Sheckell	Steven F.	SFS	Partner	8/29/2006	Attend 3rd quarter planning meeting with J. Williams	1.1			A1
Sheckell	Steven F.	SFS	Partner	8/29/2006	Audit status update with J. Henning	1.2			A1
Sheckell	Steven F.	SFS	Partner	8/29/2006	International coordination	0.8			A1
Simpson	Jamie	JS	Senior Manager	8/29/2006	Planning meeting with T. Krause regarding derivative internal control findings/planning procedures.	1.1			A1
Simpson	Jamie	JS	Senior Manager	8/29/2006	Review of statutory international instructions.	0.4			A1
Simpson	Jamie	JS	Senior Manager	8/29/2006	Discussions with A. Ranney on AR confirmation CAAT procedures/documentation.	1.1			A1
Simpson	Jamie	JS	Senior Manager	8/29/2006	Discussion with N. Miller regarding T&I interim procedures.	0.5			A1
Stille	Mark Jacob	MJS	Staff	8/29/2006	Discussion with M. Whiteman around Hyperion/DGL.	0.6			A1
Tau	King-Sze	KST	Senior	8/29/2006	Discussion with D. Chamarro regarding questions that she had on reperforming management test of controls.	0.7			A1
Tau	King-Sze	KST	Senior	8/29/2006	Discussion with S. Craig regarding reperforming control testing of fixed assets process.	0.6			A1
Tau	King-Sze	KST	Senior	8/29/2006	Reperformed management test of controls for financial statement close process.	4.9			A1
Thomas	Heather M.	HMT	Senior	8/29/2006	Review all work requested to determine what was still needed to complete testing.	1.1			A1
Thomas	Heather M.	HMT	Senior	8/29/2006	Working with client to obtain reports for periodic access review.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Correspondence with J. Simpson regarding Audit Planning presentation.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Correspondence with C. Zuidema and J. Simpson regarding example 2006 AC report.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Work on Audit Planning presentation per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Correspondence with A. Ventimiglia regarding O. Saimoua's Schedule.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Correspondence with N. Miller regarding Staffing Schedule by division.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Meeting with J. Simpson and M. Kearns regarding staffing, etc.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Correspondence with J. Simpson regarding status of international timing schedule.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Correspondence with K. Tau regarding Network Access at Delphi Saginaw.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Provide copy of new bankruptcy news to J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Correspondence with J. Harbaugh regarding badge information required.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Correspondence with J. Hasse and S. Sheckell regarding E&Y Status Meetings.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Correspondence with J. Hasse, S. Sheckell and K. Asher regarding Bi-Weekly Update Meetings with T. Timko.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Revisions to Dana Fidler Meeting September 12 - Agenda per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Review packages from Delphi inventories and distribute accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Work on Fresh Start Accounting Slides per J. Simpson and S. Sheckell.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Meeting with J. Simpson and C. Tosto regarding tax billing process, pre-approval process, open-items, budge etc.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Arnold	Nathan R.	NRA	Staff	8/30/2006	E&S - Clearing review notes for inventory reconciliations.	2.4			A1
Arnold	Nathan R.	NRA	Staff	8/30/2006	E&S - Test of control work performed on control 2.1.1.4.	2.7			A1
Arnold	Nathan R.	NRA	Staff	8/30/2006	E&S - Review management's testing of shipments.	2.9			A1
Barber	Keith A.	KAB	Senior	8/30/2006	SAP/AR - Internal discussion with engagment team to review results.	1.2			A1
Barber	Keith A.	KAB	Senior	8/30/2006	SAP/JE - Extract data via ZFTP transaction code.	1.7			A1
Barber	Keith A.	KAB	Senior	8/30/2006	DGL/JE - Internal discussion with engagment team to review filter results.	2.8			A1
Barwin	Kristen N.	KNB	Staff	8/30/2006	E&S - Make independent selections and discuss with client	1.5			A1
Barwin	Kristen N.	KNB	Staff	8/30/2006	E&S - Document fixed asset and detail to rec	2.5			A1
Barwin	Kristen N.	KNB	Staff	8/30/2006	E&S - Make selections for additions and disposals discuss with client	2.5			A1
Barwin	Kristen N.	KNB	Staff	8/30/2006	E&S - Tie out of Fixed Asset Detail to Rec	2.5			A1
Boehm	Michael J.	MJB	Manager	8/30/2006	DPSS Interim - Coordination of AR File for confirmation procedures with R. Nedadur	0.7			A1
Boehm	Michael J.	MJB	Manager	8/30/2006	E&S Interim - Reviewed fixed asset management testing findings provided by G. Ward.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/30/2006	E&S Interim - Review of substantive procedure workpapers for inventory.	0.7			A1
Boehm	Michael J.	MJB	Manager	8/30/2006	E&S Interim - Reviewed E&S AP Reconciliation proces for June with C. Riedl and K. Crain.	0.8			A1
Boehm	Michael J.	MJB	Manager	8/30/2006	E&S Interim - Review of inventory test of control workpapers.	1.8			A1
Boehm	Michael J.	MJB	Manager	8/30/2006	E&S Interim - Review of Accounts Receivable workpapers.	2.1			A1
Boehm	Michael J.	MJB	Manager	8/30/2006	E&S Interim - Coordination of E&S AR File for with E. Marold.	0.8			A1
Boehm	Michael J.	MJB	Manager	8/30/2006	DPSS Interim - Provided J. Harbaugh with background to DPSS division and Delphi Corporation.	0.7			A1
Boehm	Michael J.	MJB	Manager	8/30/2006	Planning - Consolidated - Determination of staffing for DPSS and E&S divisions.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	8/30/2006	Planning - Consolidated - Calls with J. Simpson regarding staffing for DPSS and E&S divisions.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	8/30/2006	Created a list of controls to give the client to see if they are applicable to Saginaw.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	8/30/2006	Work on Test of Controls for Fixed Assets.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	8/30/2006	Analyzed controls applicable to Revenues and created a spreadsheet to send to Corp audit team.	1.2			A1
Chamarro	Destiny D.	DDC	Staff	8/30/2006	Travel time to Saginaw Steering.	1.0			A1
Chamarro	Destiny D.	DDC	Staff	8/30/2006	Completed test of controls for Expenditures.	5.8			A1
Ford	David Hampton	DHF	Staff	8/30/2006	Packard - Worked on expenditure cycle testing.	2.6			A1
Ford	David Hampton	DHF	Staff	8/30/2006	Packard - Worked with D. Prokop on HR application Controls	2.7			A1
Ford	David Hampton	DHF	Staff	8/30/2006	Packard - Worked on Fixed Asset testing	3.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/30/2006	AWS SAS 65 and audit program review with engagement team.	2.9			A1
Henning	Jeffrey M.	JMH	Partner	8/30/2006	Review of the ICC call agenda	0.7			A1
Horner	Kevin John	KJH	Staff	8/30/2006	Packard Interim: met with D. Vogel, to obtain status of A/R reconciliations requested in prior week	0.3			A1
Horner	Kevin John	KJH	Staff	8/30/2006	Packard Interim: updated prepaid expenses interim testing worksheet for year-end balance expectations	0.8			A1
Horner	Kevin John	KJH	Staff	8/30/2006	Packard Interim: meeting with N. Miller to discuss statu of testing and go through worksteps	0.9			A1
Horner	Kevin John	KJH	Staff	8/30/2006	Packard Interim: spoke with D. Burns to obtain pass-by shipments listing for 2006	0.9			A1
Horner	Kevin John	KJH	Staff	8/30/2006	Packard Interim: call with P. Racz regarding expectations of year end balances for prepaid vendor deposits	0.9			A1
Horner	Kevin John	KJH	Staff	8/30/2006	Packard Interim: met with C. High to discuss intercompany matching procedures and controls in place for the revenue cycle.	1.2			A1
Horner	Kevin John	KJH	Staff	8/30/2006	Packard Interim: tied out A/R credit balances listing to the A/R aging	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	8/30/2006	Packard Interim: updated Accounts Receivable interim testing worksheet for the test of credit balances and other accounts receivable adjustments	1.4			A1
Horner	Kevin John	KJH	Staff	8/30/2006	Packard Interim: updated revenue testing document for testing of control 4.5.1-5.	1.4			A1
Imberger	Guido	GI	Senior Manager	8/30/2006	Determine Test result of TSRS work on IT general controls and approach to include TSRS in reliance on critical reports.	0.3			A1
Imberger	Guido	GI	Senior Manager	8/30/2006	Review/team discussion regarding reperformance of managements test of controls, determine sample sizes.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/30/2006	E&S - Status update with M. Boehm.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	8/30/2006	Participation in the China TDPE.	0.8			A1
Marold	Erick W.	EWM	Senior	8/30/2006	Detail reviewed inventory controls related to scrap material.	1.4			A1
Marold	Erick W.	EWM	Senior	8/30/2006	Detail reviewed controls related to production variances.	2.6			A1
Marold	Erick W.	EWM	Senior	8/30/2006	Met with G. Pham to obtain the July A/R subledger in electronic format that could be sorted for confirmation procedures.	2.6			A1
Marold	Erick W.	EWM	Senior	8/30/2006	Detail reviewed inventory reconciliations.	2.8			A1
Peterson	Christopher A.	CAP	Manager	8/30/2006	Correspond with PWC and IAS regarding review comments (IT audits).	0.7			A1
Pikos	Matthew C.	MCP	Staff	8/30/2006	Review of the division's process documentation, narratives and controls in place.	3.6			A1
Pikos	Matthew C.	MCP	Staff	8/30/2006	Discussion with N. Miller regarding the Company's inventory process.	1.1			A1
Pikos	Matthew C.	MCP	Staff	8/30/2006	Review of the inventory walkthrough documentation.	3.2			A1
Pikos	Matthew C.	MCP	Staff	8/30/2006	Review of the supplemental walkthrough documentation.	1.1			A1
Pritchard	Melinda J.	MJP	Senior	8/30/2006	AWS review/documentation	0.5			A1
Pritchard	Melinda J.	MJP	Senior	8/30/2006	Request documents from client	0.2			A1
Pritchard	Melinda J.	MJP	Senior	8/30/2006	Review of A/P walkthrough	1.1			A1
Pritchard	Melinda J.	MJP	Senior	8/30/2006	Review of fixed asset walkthrough	1.2			A1
Pritchard	Melinda J.	MJP	Senior	8/30/2006	Review of payroll process walkthrough	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pritchard	Melinda J.	MJP	Senior	8/30/2006	Review of sales, A/R walkthrough	1.1			A1
Ranney	Amber C.	ACR	Senior	8/30/2006	Planning - Consolidated-coordinating AR Confirmation procedures for audit team.	0.7			A1
Ranney	Amber C.	ACR	Senior	8/30/2006	Planning - Consolidated-Preparing an AWS engagement for the International teams (audit program, controls, etc.)	7.3			A1
Ranney	Amber C.	ACR	Senior	8/30/2006	Quarterly Review-preparing quarter workpapers for archiving.	0.6			A1
Rasmussen	Kyle M.	KMR	Intern	8/30/2006	Testing Client printouts for accuracy	0.5			A1
Rasmussen	Kyle M.	KMR	Intern	8/30/2006	Creating Workpaper Log for Q1 & Q2	7.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/30/2006	Discussed worksteps with senior.	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	8/30/2006	Reviewed credit memo sample documentation.	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	8/30/2006	Followed-up with client re: documentation related to the credit memo sample	0.2			A1
Simpson	Emma-Rose S.	ESS	Staff	8/30/2006	Prepared open items list.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	8/30/2006	Documented revenue recognition steps.	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/30/2006	Documented revenue cycle SAS 65 steps.	3.1			A1
Simpson	Jamie	JS	Senior Manager	8/30/2006	Preparation of Audit Planning book for AC meeting.	2.4			A1
Simpson	Jamie	JS	Senior Manager	8/30/2006	Discussion with M. Boehm regarding DPSS and E&S staffing.	0.5			A1
Simpson	Jamie	JS	Senior Manager	8/30/2006	Discussion with M. Kearns and H. Aquino regarding E&C and AHG staffing.	1.1			A1
Simpson	Jamie	JS	Senior Manager	8/30/2006	Discussion with A. Ranney regarding international AWS file.	1.2			A1
Simpson	Jamie	JS	Senior Manager	8/30/2006	Discussion with J. Volek regarding internal control matters.	0.4			A1
Simpson	Jamie	JS	Senior Manager	8/30/2006	Review of audit programs - Activity 9 and 10.	2.2			A1
Simpson	Jamie	JS	Senior Manager	8/30/2006	Meeting with C. Tosto and H. Aquino to discuss tax fee reporting process, monthly time reporting and tax budget.	1.1			A1
Tau	King-Sze	KST	Senior	8/30/2006	Team discussion in regards to test of controls.	1.2			A1
Tau	King-Sze	KST	Senior	8/30/2006	Reperformed management control testing of financial statements close process.	3.8			A1
Tosto	Cathy I.	CIT	Partner	8/30/2006	Review pre-approvals YTD for all tax services worldwide	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Correspondence with J. Simpson regarding Audit Planning presentation.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Work on Audit Planning presentation per J. Simpson.	2.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Correspondence with J. Simpson regarding Statutory instructions - draft.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Correspondence with J. Simpson regarding GAM - international instructions toolkit.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Preparation of follow-up emails regarding Delphi Integrated Audit Timing per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Preparation of email to statutory locations regarding independence confirm.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Preparation of emails to timely locations regarding Delphi Forms C1, C2 & C3 Reporting (Due 31/08/06).	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Correspondence with J. Cowie regarding Serial Number J. Harbaugh.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Correspondence with M. Hatzfeld regarding D. Bayles' phone number.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Correspondence with M. Sakowski regarding E&Y Updated MAC Address.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Correspondence with J. Hasse, S. Sheckell and K. Asher regarding E&Y Status Meeting - List.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Preparation of T&I TDPE meeting notice per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Correspondence with K. Barber regarding new computer information.	0.1			A1
Arnold	Nathan R.	NRA	Staff	8/31/2006	E&S - Clearing inventory reconciliation notes.	2.2			A1
Arnold	Nathan R.	NRA	Staff	8/31/2006	E&S - Control 2.5.1.1 test of controls for goods on consignment.	2.3			A1
Arnold	Nathan R.	NRA	Staff	8/31/2006	E&S - Travel time from Kokomo, IN	3.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barber	Keither A.	KAB	Senior	8/31/2006	SAP/JE - Execution of SAP transaction codes for company code 1440.	1.2			A1
Barber	Keither A.	KAB	Senior	8/31/2006	SAP/AppTest - Review of transaction codes for revenue application testing.	1.3			A1
Barber	Keither A.	KAB	Senior	8/31/2006	SAP/JE - Execution of SAP transaction codes for copmany code 2100.	2.4			A1
Barwin	Kristen N.	KNB	Staff	8/31/2006	E&S - Discuss selections with client	2.0			A1
Barwin	Kristen N.	KNB	Staff	8/31/2006	E&S - Payroll control testing independent samples	2.0			A1
Barwin	Kristen N.	KNB	Staff	8/31/2006	E&S - Travel time from Kokomo, IN.	4.0			A1
Boehm	Michael J.	MJB	Manager	8/31/2006	E&S Interim - Met with C. Riedl to discuss fixed asset samples.	0.2			A1
Boehm	Michael J.	MJB	Manager	8/31/2006	E&S Interim - Met with R. Hofmann to discuss fixed asset accounting in Mexico.	0.6			A1
Boehm	Michael J.	MJB	Manager	8/31/2006	E&S interim - Review of inventory test off control documentation.	2.1			A1
Boehm	Michael J.	MJB	Manager	8/31/2006	E&S Interim - Return travel time from Kokomo, IN for E&S Interim procedures.	4.0			A1
Boehm	Michael J.	MJB	Manager	8/31/2006	Planning - Consolidated - Review of substantive and test of control worksteps for the environmental reserve determination process.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	8/31/2006	Finalized controls with K. Tau to discuss with Bob.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	8/31/2006	Helped with Testing of Controls for Fixed Assets	0.6			A1
Chamarro	Destiny D.	DDC	Staff	8/31/2006	Travel time to Saginaw Steering.	1.0			A1
Chamarro	Destiny D.	DDC	Staff	8/31/2006	Performed Test of Controls on the revenue cycle.	7.0			A1
Ford	David Hampton	DHF	Staff	8/31/2006	Packard - Worked with purchasing to test application controls.	1.9			A1
Ford	David Hampton	DHF	Staff	8/31/2006	Packard - Worked with N. Leach on accounts payable reconciliations	2.3			A1
Ford	David Hampton	DHF	Staff	8/31/2006	Packard - Analyzed fixed asset rollforward	3.1			A1
Ford	David Hampton	DHF	Staff	8/31/2006	Packard - Travel time from Warren, OH.	3.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/31/2006	AHG - Call with G. Anderson re: scheduling of meeting with S. Thomas and K. Stipp).	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/31/2006	AHG - PBC preparation and review.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/31/2006	Divisional scheduling review.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/31/2006	E& C - Discussion with M. Rothmund and M. Kearns relative to independent SOX testing strategy.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/31/2006	E& C - discussion with M. Rothmund and M. Kearns relative to SAS 65 strategy.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/31/2006	E& C - PBC preparation/review.	1.4			A1
Henning	Jeffrey M.	JMH	Partner	8/31/2006	Debrief with M. Hatzfeld on Saginaw visit	1.0			A1
Henning	Jeffrey M.	JMH	Partner	8/31/2006	Conf. call with J. Simpson re: ICC call	0.4			A1
Horner	Kevin John	KJH	Staff	8/31/2006	Packard Interim: met with D. Vogel to discuss July A/R reconciliations that have yet to be completed as of 8/31/06	0.3			A1
Horner	Kevin John	KJH	Staff	8/31/2006	Packard Interim: met with N. Leach to obtain July's entry to record in-transit portion of allied imbalance	0.4			A1
Horner	Kevin John	KJH	Staff	8/31/2006	Packard Interim: met with A. Cline to obtain A/R analytical review and reserve analysis for Q2	0.6			A1
Horner	Kevin John	KJH	Staff	8/31/2006	Packard Interim: signed off in AWS file for worksteps completed	0.7			A1
Horner	Kevin John	KJH	Staff	8/31/2006	Packard Interim: met with N. Leach to obtain account reconciliation of 2685 - prepaid vendor deposits	0.8			A1
Horner	Kevin John	KJH	Staff	8/31/2006	Packard Interim: updated revenue cycle controls testing document for supporting documentation received for A/R analytical review and reserve analysis	0.8			A1
Horner	Kevin John	KJH	Staff	8/31/2006	Packard Interim: met with R. Capogreco to obtain allied A/R statements she sent out for July.	0.9			A1
Horner	Kevin John	KJH	Staff	8/31/2006	Packard Interim: updated revenue testing document for results of testing	1.3			A1
Horner	Kevin John	KJH	Staff	8/31/2006	Packard Interim: updated financial statement close cycle controls testing document for intercompany matching documentation received	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	8/31/2006	Travel time from Warren, OH after working on controls testing and interim work for Packard Division.	3.2			A1
Marold	Erick W.	EWM	Senior	8/31/2006	Prepared a lead schedule for prepaid assets	1.2			A1
Marold	Erick W.	EWM	Senior	8/31/2006	Prepared a lead schedule for accrued liabilities.	1.5			A1
Marold	Erick W.	EWM	Senior	8/31/2006	Met with ICC to discuss fixed asset additions and disposal testing.	1.8			A1
Marold	Erick W.	EWM	Senior	8/31/2006	Travel time from Delphi E&S.	3.4			A1
Miller	Nicholas S.	NSM	Manager	8/31/2006	Work on Packard Staffing needs template.	1.1			A1
Miller	Nicholas S.	NSM	Manager	8/31/2006	Time spent with M. Pikos explaining the Packard division to him, and detailing the accounting for inventory.	1.8			A1
Miller	Nicholas S.	NSM	Manager	8/31/2006	Packard - Work on memo discussing the strategy to be used for interim testing.	1.9			A1
Miller	Nicholas S.	NSM	Manager	8/31/2006	Writing/Compiling worksteps for TSRS to complete at the divisions.	3.2			A1
Pacella	Shannon M.	SMP	Manager	8/31/2006	Discuss TSRS status with Audit Partner.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/31/2006	Consolidate CSC and Blois issues with global deficiencies.	0.5			A1
Pacella	Shannon M.	SMP	Manager	8/31/2006	Work with J. Simpson, to prepare for SOD meeting with A. Bianco.	0.5			A1
Pacella	Shannon M.	SMP	Manager	8/31/2006	Meeting with Mexico to discuss program change testing for ineffective systems.	0.8			A1
Pacella	Shannon M.	SMP	Manager	8/31/2006	Meeting with A. Bianco to discuss E&Y testing approach for SOD in 2006.	1.1			A1
Peterson	Christopher A.	CAP	Manager	8/31/2006	Prepare for review of IAS' SAP testing (including printing materials)	1.4			A1
Pikos	Matthew C.	MCP	Staff	8/31/2006	Packard - travel time from Warren, OH.	3.0			A1
Pikos	Matthew C.	MCP	Staff	8/31/2006	Review of the inventory walkthrough documentation for the Packard division to understand the complexities of the Packard inventory.	3.9			A1
Pikos	Matthew C.	MCP	Staff	8/31/2006	Review of the inventory controls to see which could be tested before the December physical inventory compilation is completed.	2.7			A1
Pikos	Matthew C.	MCP	Staff	8/31/2006	Meeting with T. Cooney to work through controls procedures that can be completed before December.	1.4			A1
Pritchard	Melinda J.	MJP	Senior	8/31/2006	Discuss tooling with manager	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pritchard	Melinda J.	MJP	Senior	8/31/2006	Equity investment testing	0.5			A1
Ranney	Amber C.	ACR	Senior	8/31/2006	Planning Consolidated-going over CAAT request for AI files with TSRS	0.4			A1
Ranney	Amber C.	ACR	Senior	8/31/2006	Planning - Consolidated-Creating program worksteps in the corporate aws file.	6.6			A1
Rasmussen	Kyle M.	KMR	Intern	8/31/2006	Creating Printout of Delphi AWS Corporate Tree pane	0.3			A1
Rasmussen	Kyle M.	KMR	Intern	8/31/2006	Modifying AWS (associating Controls to Worksteps)	1.8			A1
Rasmussen	Kyle M.	KMR	Intern	8/31/2006	PBC list for Dayton A/R and Corporate	2.6			A1
Rasmussen	Kyle M.	KMR	Intern	8/31/2006	Workpaper log for Corporate and DPSS	3.3			A1
Sheckell	Steven F.	SFS	Partner	8/31/2006	Review corporate workpapers	2.0			A1
Simpson	Jamie	JS	Senior Manager	8/31/2006	Discussion with H. Aquino on international correspondence.	0.7			A1
Simpson	Jamie	JS	Senior Manager	8/31/2006	Discussion with A. Ranney regarding international AWS file.	1.6			A1
Simpson	Jamie	JS	Senior Manager	8/31/2006	Discussion with J. Volek on agenda for internal control meeting.	0.7			A1
Simpson	Jamie	JS	Senior Manager	8/31/2006	Preparation of agenda for D. Bayles meeting on 404 reliance on 9/5.	1.3			A1
Simpson	Jamie	JS	Senior Manager	8/31/2006	Discussion with S. Pacella regarding SOD.	0.8			A1
Simpson	Jamie	JS	Senior Manager	8/31/2006	Meeting with S. Pacella and A. Bianco to discuss segregation of duties.	1.2			A1
Tau	King-Sze	KST	Senior	8/31/2006	Discussion with D. Gustin regarding the intercompany AR and AP accounts test of controls.	0.1			A1
Tau	King-Sze	KST	Senior	8/31/2006	Discussion with L. Bourassa about obtaining the price change master file for the revenue cycle.	0.1			A1
Tau	King-Sze	KST	Senior	8/31/2006	Discussion with B. Prueter regarding key controls tested by management but not in our walkthrough.	0.6			A1
Tau	King-Sze	KST	Senior	8/31/2006	Discussion with D. Chamarro and S. Craig regarding work and timing expectation.	0.4			A1
Tau	King-Sze	KST	Senior	8/31/2006	Reperformed management FSCP TOC.	4.3			A1
Miller	Nicholas S.	NSM	Manager	9/1/2006	Completion of interim testing/timing strategy memo for Packard.	4.3			A1
Miller	Nicholas S.	NSM	Manager	9/1/2006	Packard - Travel time back from Warren, OH.	1.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	9/1/2006	Packard - Completion of a staffing needs schedule for M Hatzfeld.	2.0			A1
Miller	Nicholas S.	NSM	Manager	9/1/2006	Writing/Compiling worksteps for the TSRS team to complete at the divisions.	0.3			A1
Miller	Nicholas S.	NSM	Manager	9/1/2006	Calls with S. Pacella regarding TSRS divisional procedures.	0.4			A1
A1 Project Total:						<u>2,834.2</u>		<u>\$0</u>	
Accounting Assistance - A2									
Bankruptcy									
Asher	Kevin F.	KFA	Partner	7/30/2006	Review of the FASB 106 and FASB 87 accounting memo related to the attrition plan	1.1	\$700	\$770	A2
Fitzpatrick	Michael J.	MJF	Partner	7/30/2006	Review of FASB 106/87 accounting memo	2.0	\$750	\$1,500	A2
Sheckell	Steven F.	SFS	Partner	7/31/2006	Discuss accounting for pension/OPEB with national office	2.1	\$525	\$1,103	A2
Sheckell	Steven F.	SFS	Partner	7/31/2006	Update pension/OPEB memo national office review	2.4	\$525	\$1,260	A2
Fitzpatrick	Michael J.	MJF	Partner	8/1/2006	Review of FASB 106/87 accounting memo	6.0	\$750	\$4,500	A2
Asher	Kevin F.	KFA	Partner	8/2/2006	Bankruptcy related accounting matters related to Q1 and Q2	1.8	\$700	\$1,260	A2
Conat	Arthur L.	ALC	Executive Director	8/3/2006	Call with S. Sheckell regarding pension accounting issues	0.7	\$475	\$333	A2
Conat	Arthur L.	ALC	Executive Director	8/3/2006	Review E&Y opinion regarding treatment of certain pension events	1.1	\$475	\$523	A2
Hacker	Kevin M.	KMH	Senior Manager	8/3/2006	Conference call w/ S. Sheckell and A. Conat re approp accounting for Delphi pension and OPEB arrangements in light of GM/Delphi termination offers	0.9	\$425	\$383	A2
Sheckell	Steven F.	SFS	Partner	8/3/2006	Discussion with Company regarding pension accounting	1.1	\$525	\$578	A2
Sheckell	Steven F.	SFS	Partner	8/3/2006	Discussion with actuary regarding OPEB accounting	1.4	\$525	\$735	A2
Asher	Kevin F.	KFA	Partner	8/4/2006	Research and meetings related to interim accounting on FASB 87 and FASB 106 curtailments	2.2	\$700	\$1,540	A2
Conat	Arthur L.	ALC	Executive Director	8/4/2006	Conference call with K. Hacker discussing pension accounting issues	0.4	\$475	\$190	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Conat	Arthur L.	ALC	Executive Director	8/4/2006	Conference call with S. Sheckell preparing for call with Watson Wyatt and client regarding pension accounting issues	0.6	\$475	\$285	A2
Conat	Arthur L.	ALC	Executive Director	8/4/2006	Conference call with S. Sheckell, K. Williams, and S. Kihn regarding pension accounting matters	0.4	\$475	\$190	A2
Conat	Arthur L.	ALC	Executive Director	8/4/2006	Review emails containing court opinions and background on Delphi in preparation for calls regarding pension accounting issues	2.2	\$475	\$1,045	A2
Hacker	Kevin M.	KMH	Senior Manager	8/4/2006	Call with E&Y audit team, Delphi accounting executive: and outside actuary re pension and OPEB accounting decisions and rationale	0.6	\$425	\$255	A2
Hacker	Kevin M.	KMH	Senior Manager	8/4/2006	Call w/ A. Conat re pension and OPEB accounting issues	0.4	\$425	\$170	A2
Sheckell	Steven F.	SFS	Partner	8/4/2006	Discussion with actuaries (E&Y and Watson Wyatt) and S. Kihn to discuss accounting for curtailment	1.1	\$525	\$578	A2
Asher	Kevin F.	KFA	Partner	8/7/2006	Research related to changes in the measurement of the FASB 87 and 106 liabilities	3.1	\$700	\$2,170	A2
Conat	Arthur L.	ALC	Executive Director	8/7/2006	Review emails regarding accounting for pension and OPEB's in light of mid-year curtailments	2.6	\$475	\$1,235	A2
Fitzpatrick	Michael J.	MJF	Partner	8/7/2006	Research related to changes in the measurement of the FASB 87 and 106 liabilities	1.1	\$750	\$825	A2
Hacker	Kevin M.	KMH	Senior Manager	8/7/2006	Review accounting schedules prepared by Watson Wyatt in conjunction with E&Y draft audit decision memorandum.	4.3	\$425	\$1,828	A2
Hacker	Kevin M.	KMH	Senior Manager	8/7/2006	Preparation of email to A. Conat re my findings related to review of accounting schedules prepared by Watson Wyatt in conjunction with E&Y draft audit decision memorandum.	0.7	\$425	\$298	A2
Sheckell	Steven F.	SFS	Partner	8/7/2006	Review bankruptcy disclosures in Form 10Q	1.5	\$525	\$788	A2
Sheckell	Steven F.	SFS	Partner	8/7/2006	Research and discuss accounting for pension and OPEB curtailment with T. Timko and S. Kihn	3.8	\$525	\$1,995	A2
Asher	Kevin F.	KFA	Partner	8/8/2006	Review of pension remeasurement matters	0.9	\$700	\$630	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Burns JR	John E.	JEB	Senior Manager	8/8/2006	Review KPMG SFAS 142 report	2.0	\$425	\$850	A2
Conat	Arthur L.	ALC	Executive Director	8/8/2006	Call with D. Zamora to identify his availability and update him on progress of pension curtailment issues	0.3	\$475	\$143	A2
Conat	Arthur L.	ALC	Executive Director	8/8/2006	Call to discuss pension curtailment events with K. Hacker	0.9	\$475	\$428	A2
Conat	Arthur L.	ALC	Executive Director	8/8/2006	Call with S. Sheckell regarding accounting review of pension and OPEB calculations	1.1	\$475	\$523	A2
Hacker	Kevin M.	KMH	Senior Manager	8/8/2006	Call with A. Conat to discuss pension curtailment events.	0.9	\$425	\$383	A2
Hacker	Kevin M.	KMH	Senior Manager	8/8/2006	Conf. call w/ A. Conat and S. Sheckell re: OPEB matters.	0.6	\$425	\$255	A2
Sheckell	Steven F.	SFS	Partner	8/8/2006	Discuss accounting for pension and OPEB matters with T. Timko and S. Kihn	2.2	\$525	\$1,155	A2
Sheckell	Steven F.	SFS	Partner	8/8/2006	Research accounting for salaried pension plan freeze	3.2	\$525	\$1,680	A2
Conat	Arthur L.	ALC	Executive Director	8/9/2006	Call with S. Sheckell regarding salaried group curtailment	0.3	\$475	\$143	A2
Fitzpatrick	Michael J.	MJF	Partner	8/9/2006	Research accounting for salaried pension plan freeze	1.0	\$750	\$750	A2
Sheckell	Steven F.	SFS	Partner	8/9/2006	Discuss salaried pension plan accounting with T. Timko	2.5	\$525	\$1,313	A2
Fitzpatrick	Michael J.	MJF	Partner	8/10/2006	Research accounting for salaried pension plan freeze	0.5	\$750	\$375	A2
Asher	Kevin F.	KFA	Partner	8/14/2006	Review of accounting final memos related to labor agreements	2.9	\$700	\$2,030	A2
Sheckell	Steven F.	SFS	Partner	8/14/2006	Prepare final memos on frozen pension plan accounting conclusions	2.5	\$525	\$1,313	A2
Asher	Kevin F.	KFA	Partner	8/15/2006	Review of Q1 and Q2 final memos related to Chapter 11 related accounting matters.	1.9	\$700	\$1,330	A2
Henning	Jeffrey M.	JMH	Partner	8/16/2006	Review Lockport contract modification accounting memo - comments to management	0.6	\$525	\$315	A2
Larson	Christopher J.	CJL	Partner	8/16/2006	Review and comment on OPEB/Pension memo regarding attrition program and employee matters agreement.	2.5	\$750	\$1,875	A2
Sheckell	Steven F.	SFS	Partner	8/17/2006	Discuss comments from national office on pension and OPEB memos	1.1	\$525	\$578	A2
Fitzpatrick	Michael J.	MJF	Partner	8/21/2006	Review of pension/opeb memo	1.0	\$750	\$750	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	8/29/2006	Preparation of fresh start accounting slides for Audit Committee meeting	1.4	\$525	\$735	A2
Sheckell	Steven F.	SFS	Partner	8/29/2006	Update pension and OPEB memo for national office comments	1.7	\$525	\$893	A2
Simpson	Jamie	JS	Senior Manager	8/29/2006	Meeting with J. Williams to discuss fresh start accounting.	1.4	\$425	\$595	A2
Simpson	Jamie	JS	Senior Manager	8/29/2006	Preparation of draft Audit Committee slides covering fresh start accounting, FIN 48 and Pension exposure draft.	2.1	\$425	\$893	A2
Sheckell	Steven F.	SFS	Partner	8/30/2006	Review of fresh start accounting audit committee slides	0.5	\$525	\$263	A2
Sheckell	Steven F.	SFS	Partner	8/31/2006	Finalization of fresh start accounting audit committee slides	1.2	\$525	\$630	A2
A2 Bankruptcy Project Total:						82.8		\$47,155	
Catalyst									
Rothmund	Mario Valentin	MVR	Staff	7/29/2006	Engineering expenses - tied some of the supporting numbers into the lead-sheet	1.3	\$200	\$260	A2
Rothmund	Mario Valentin	MVR	Staff	7/29/2006	Worked on the elimination entries - received a new model with updated numbers.	1.6	\$200	\$320	A2
Rothmund	Mario Valentin	MVR	Staff	7/29/2006	Worked on tying out the new consolidation model	2.7	\$200	\$540	A2
Saimoua	Omar Issam	OIS	Staff	7/29/2006	Meeting with M. Rothmund to transfer all workpapers before rolling off the engagement and explain understanding of the combined financial statement tie out and Pegasus model.	4.8	\$125	\$600	A2
Henning	Jeffrey M.	JMH	Partner	7/30/2006	Conference call with M. Pagac re: specific Catalyst to-do items.	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	7/30/2006	Updates on current status from M. Hatzfeld.	0.4	\$525	\$210	A2
Henning	Jeffrey M.	JMH	Partner	7/30/2006	Conf. call with P. Roth re: Catalyst status	0.8	\$525	\$420	A2
Saimoua	Omar Issam	OIS	Staff	7/30/2006	Meeting with M. Kearns to develop an excel spreadsheet explaining the methodology used in recording entries into the Pegasus model.	1.4	\$125	\$175	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/31/2006	Client meetings to address significant topics and discuss status of open audit requests.	1.9	\$425	\$808	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/31/2006	Re-review of GAAP checklist to ensure inclusion of all significant disclosure.	2.1	\$425	\$893	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/31/2006	Correspondence with E&Y International teams: (1) finalization of open items; (2) florange pension topic, (3) mark-to-market inventory reversal.	2.9	\$425	\$1,233	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/31/2006	Research of GM claim matter related to Catalytic converters to determine impact if any on Catalyst carve-out financial statements.	2.9	\$425	\$1,233	A2
Henning	Jeffrey M.	JMH	Partner	7/31/2006	Review of access letter documents	1.2	\$525	\$630	A2
Rothmund	Mario Valentin	MVR	Staff	7/31/2006	Meeting with M. Roeder to discuss the engineering expense, relating to Catalyst	0.9	\$200	\$180	A2
Henning	Jeffrey M.	JMH	Partner	8/1/2006	Conference call with Paul and Steve re: access letters	0.4	\$525	\$210	A2
Henning	Jeffrey M.	JMH	Partner	8/1/2006	Prepare drafts of access letters	1.1	\$525	\$578	A2
Rothmund	Mario Valentin	MVR	Staff	8/1/2006	Incorporate changes in the Elimination Workpapers	1.1	\$200	\$220	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/2/2006	Discussion with 2nd partner relative to review notes on ASM and draft financial statements.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/2/2006	Review of draft SAS memo from E&Y valuation group relative to FAS 142 and FAS 144 review.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/2/2006	Addressing of partner review comments on audit working papers reviewed to date.	3.8	\$425	\$1,615	A2
Henning	Jeffrey M.	JMH	Partner	8/2/2006	Conf. call re: IRP comments on Catalyst stmts	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	8/2/2006	Review and update access letters for Catalyst	0.9	\$525	\$473	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/3/2006	Review of disclosure of Affiliate related sales, AR, AP and net parent investment activities.	3.0	\$425	\$1,275	A2
Henning	Jeffrey M.	JMH	Partner	8/3/2006	Conf. call re: Catalyst access letters	0.4	\$525	\$210	A2
Henning	Jeffrey M.	JMH	Partner	8/4/2006	Resolve access letter language issue	1.1	\$525	\$578	A2
Henning	Jeffrey M.	JMH	Partner	8/8/2006	Status calls re: completion of catalyst with J. Williams and M. Hatzfeld	1.2	\$525	\$630	A2
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Delivery of Catalyst workpapers to J. Henning per Catalyst team.	0.5	\$125	\$63	A2
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Correspondence with M. Hatzfeld regarding Catalyst Carve-out Audit Budget status.	0.7	\$125	\$88	A2
Kearns	Matthew R.	MRK	Senior	8/9/2006	Reviewing financial statement tie-out package, including SOPAs adjustments and footnotes	3.2	\$225	\$720	A2
Rothmund	Mario Valentin	MVR	Staff	8/9/2006	Cleared review notes on catalyst	1.4	\$200	\$280	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	8/9/2006	Documented the 2004 DT SOPA's and the reason why SOPA's have been booked or not	7.1	\$200	\$1,420	A2
Fitzpatrick	Michael J.	MJF	Partner	8/10/2006	Call with M. Hatzfeld re: Catalyst status.	0.5	\$750	\$375	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/10/2006	Call with M. Fitzpatrick re: Catalyst status and clearing of his review notes.	0.5	\$425	\$213	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/10/2006	Call with J. Henning (re: Catalyst update).	1.1	\$425	\$468	A2
Henning	Jeffrey M.	JMH	Partner	8/10/2006	Preparation of financial statement draft release list	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	8/10/2006	Catalyst pension conference call with W. Tilotti and J. Williams	0.9	\$525	\$473	A2
Henning	Jeffrey M.	JMH	Partner	8/10/2006	Review inventory point clearance	1.4	\$525	\$735	A2
Kearns	Matthew R.	MRK	Senior	8/10/2006	Participating in an internal E&Y meeting regarding Catalyst financial statements.	1.2	\$225	\$270	A2
Kearns	Matthew R.	MRK	Senior	8/10/2006	Reviewing and organizing E&Y international teams workpapers	3.7	\$225	\$833	A2
Pagac	Matthew M.	MMP	Manager	8/10/2006	Catalyst - Review inventory with partner	3.2	\$375	\$1,200	A2
Pagac	Matthew M.	MMP	Manager	8/10/2006	Catalyst - Clear review notes	2.7	\$375	\$1,013	A2
Rothmund	Mario Valentin	MVR	Staff	8/10/2006	Worked on the 2006 SOPA's relating to model 1	3.8	\$200	\$760	A2
Saimoua	Omar Issam	OIS	Staff	8/10/2006	Obtained new Pegasus model and Identified SOPA changes.	2.6	\$125	\$325	A2
Kearns	Matthew R.	MRK	Senior	8/11/2006	Meeting with K. Tremain of E&C discussing footnote support schedules	2.2	\$225	\$495	A2
Kearns	Matthew R.	MRK	Senior	8/11/2006	Tie-ing out the revised footnotes of the combined Catalyst financial statements	4.1	\$225	\$923	A2
Kearns	Matthew R.	MRK	Senior	8/11/2006	Revising Tulsa overall analytic schedule	2.1	\$225	\$473	A2
Rothmund	Mario Valentin	MVR	Staff	8/11/2006	Worked on the 2006 Round 2 SOPAs, documenting reasonableness	3.1	\$200	\$620	A2
Rothmund	Mario Valentin	MVR	Staff	8/11/2006	Worked on the 2006 Round 3 SOPAs relating to the subsequent events	5.7	\$200	\$1,140	A2
Saimoua	Omar Issam	OIS	Staff	8/11/2006	Performed audit related work to the intercompany AR, AP elimination.	4.5	\$125	\$563	A2
Saimoua	Omar Issam	OIS	Staff	8/11/2006	Reconciled the new Pegasus model to the Hyperion financials	4.6	\$125	\$575	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/12/2006	Review of combined financial statement tie-out wps.	4.1	\$425	\$1,743	A2
Kearns	Matthew R.	MRK	Senior	8/12/2006	Tie-ing out new footnotes in consolidated revised Catalyst financial statements	3.8	\$225	\$855	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	8/12/2006	Received the final Pegasus model v.3 - tied SOPAs into the final model	2.6	\$200	\$520	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/13/2006	Review of A6 wps, release package items, open items lists, and other substantive hardcopy wps.	3.9	\$425	\$1,658	A2
Kearns	Matthew R.	MRK	Senior	8/13/2006	Tie-ing out new footnotes in revised Catalyst Financial statements	0.9	\$225	\$203	A2
Kearns	Matthew R.	MRK	Senior	8/13/2006	Verifying client recorded E&Y SAD adjustments in revised Catalyst financial statements.	3.2	\$225	\$720	A2
Miller	Nicholas S.	NSM	Manager	8/13/2006	Wrap-up of Catalyst derivative documentation.	1.5	\$300	\$450	A2
Rothmund	Mario Valentin	MVR	Staff	8/13/2006	Received the final Pegasus model v.3 - tied SOPAs into the final model	2.6	\$200	\$520	A2
Henning	Jeffrey M.	JMH	Partner	8/14/2006	Discuss basis for difference in equity rollforward	1.1	\$525	\$578	A2
Henning	Jeffrey M.	JMH	Partner	8/14/2006	Review of Catalyst FS drafts, net parent investment acctg, and distribution to -do's	4.4	\$525	\$2,310	A2
Rothmund	Mario Valentin	MVR	Staff	8/14/2006	Clearing of review notes on the Catalyst engagement	3.2	\$200	\$640	A2
Rothmund	Mario Valentin	MVR	Staff	8/14/2006	Received additional support for existing and new Sopa's tied the SOPAs into the final Pegasus model v.3	4.9	\$200	\$980	A2
Henning	Jeffrey M.	JMH	Partner	8/15/2006	Review of final draft for submission to data room	0.7	\$525	\$368	A2
Rothmund	Mario Valentin	MVR	Staff	8/15/2006	Clearing of review notes on the Catalyst engagement	3.3	\$200	\$660	A2
Rothmund	Mario Valentin	MVR	Staff	8/15/2006	Received additional support for existing and new Sopa's tied in the SOPAs into the final Pegasus model v.3	5.4	\$200	\$1,080	A2
Aquino	Heather	HRA	Client Serving Associate	8/16/2006	Time spent with K. Tremain to format Catalyst financials per M. Hatzfeld.	0.3	\$125	\$38	A2
Henning	Jeffrey M.	JMH	Partner	8/16/2006	Conf. call with Paul, Steve, Chris, Karen	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	8/16/2006	Prep session with K. Tremain.	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	8/16/2006	Review accounting memo re: Varroc	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	8/16/2006	Finalize draft financial statements	1.1	\$525	\$578	A2
Henning	Jeffrey M.	JMH	Partner	8/16/2006	Next chimica matter - review accounting memos	0.9	\$525	\$473	A2
Rothmund	Mario Valentin	MVR	Staff	8/16/2006	Tied out footnotes 1-8 to the related support.	6.1	\$200	\$1,220	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	8/16/2006	Discussed open items with K. Tremain.	1.3	\$200	\$260	A2
Rothmund	Mario Valentin	MVR	Staff	8/16/2006	Requested additional supporting documentation for footnotes.	0.7	\$200	\$140	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/17/2006	Review of Next Chimica inventory issue at Port Elizabeth in terms of inventory valuation and determination of ultimate liability, if any, to GM on excess bailed inventory.	3.8	\$425	\$1,615	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/17/2006	Review of financial statement tie-out (baseline, SOPA, Audit Adjustments and eliminations.)	4.4	\$425	\$1,870	A2
Henning	Jeffrey M.	JMH	Partner	8/17/2006	Catalyst - walk thru model	0.5	\$525	\$263	A2
Henning	Jeffrey M.	JMH	Partner	8/17/2006	Review updated FS	1.6	\$525	\$840	A2
Henning	Jeffrey M.	JMH	Partner	8/17/2006	Review international reporting packages	2.4	\$525	\$1,260	A2
Rothmund	Mario Valentin	MVR	Staff	8/17/2006	Tied out footnotes 9-13, including the pension footnote into the related support.	5.9	\$200	\$1,180	A2
Rothmund	Mario Valentin	MVR	Staff	8/17/2006	Discussed open items with K. Tremain.	1.2	\$200	\$240	A2
Rothmund	Mario Valentin	MVR	Staff	8/17/2006	Requested additional supporting documentation for footnotes.	0.8	\$200	\$160	A2
Rothmund	Mario Valentin	MVR	Staff	8/18/2006	Performed the tie-out of the Cash Flow Statement.	3.9	\$200	\$780	A2
Rothmund	Mario Valentin	MVR	Staff	8/18/2006	Met with B. Smith to discuss the Fx influence on the Catalyst statement.	1.1	\$200	\$220	A2
Rothmund	Mario Valentin	MVR	Staff	8/18/2006	Tied in supporting schedules into the CF and tied the statement into the supporting numbers.	2.1	\$200	\$420	A2
Miller	Nicholas S.	NSM	Manager	8/19/2006	Finalization of PGM contract documentation.	3.5	\$300	\$1,050	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/21/2006	Communications with E&Y general counsel's office relative to firm guidance on access letters.	0.5	\$425	\$213	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/21/2006	Correspondence with M. Short for discussion of firm guidance on international working paper access guidance.	0.5	\$425	\$213	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/21/2006	Drafting and editing of Delphi parent representation letter to be issued in conjunction with Catalyst audit opinion.	0.6	\$425	\$255	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/21/2006	Review of draft financial statements with K. Tremain for purposes of determining status of clearing E&Y comments.	1.0	\$425	\$425	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/21/2006	Drafting and redrafting of working paper access letters for Jordan (buyer) and Duff Phelps (buyer's advisor).	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/21/2006	Drafting and editing Catalyst management representation letter.	1.2	\$425	\$510	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/21/2006	Discussion with C. Arkwright (AFD). purpose was discussion of remaining audit open items - next chimica, cashflow, and net parent investment rollforward.	1.5	\$425	\$638	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/21/2006	Discussion with J. Henning regarding Catalyst audit status, strategy related to incremental requests for joint venture audits in shanghai and post-audit 'refreshed' financial statements as part of the transaction closing.	1.7	\$425	\$723	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/22/2006	Recast of original budget, based upon current hours projections.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/22/2006	FAS 144 impairment discussion with C. Arkwright (AFD) that has arisen as a result of Delphi's annual budgetary process that has indicated forecasted global downward trends in Catalyst production for 2007-2010.	1.2	\$425	\$510	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/22/2006	Review of BS overall analytical. preparation of IS overall analytical. adjustments to original analysis required due to level of changes to financial statements.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/22/2006	Discussion of various items including global subsequent event updates required by delay in issuance of audited financial statements due to non-completion of NPI rollforward, Next Chimica legal matter and appropriate completion and presentation of cashflow in accordance with FAS	2.2	\$425	\$935	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/22/2006	GAAP checklist re-completion based upon level of changes to catalyst draft audit financial statements due to changes required by EY/U.S. GAAP.	2.3	\$425	\$978	A2
Kearns	Matthew R.	MRK	Senior	8/22/2006	Working on Delphi Tulsa Catalyst revenue and expense procedures	4.3	\$225	\$968	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	8/23/2006	Meeting with K. Tremain of E&C discussing financial statement tie-out information for 2004	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	Senior	8/23/2006	Created subsequent event procedures form to be emailed to E&Y international teams	1.3	\$225	\$293	A2
Kearns	Matthew R.	MRK	Senior	8/23/2006	Time incurred working revenue and expense analytics	1.3	\$225	\$293	A2
Kearns	Matthew R.	MRK	Senior	8/23/2006	Updated legal letters to send to Delphi legal counsel	2.1	\$225	\$473	A2
Kearns	Matthew R.	MRK	Senior	8/23/2006	Revised consolidated Catalyst OAR schedule	5.3	\$225	\$1,193	A2
Pagac	Matthew M.	MMP	Manager	8/23/2006	Responding to email inquiries related to Catalyst.	0.8	\$375	\$300	A2
Rothmund	Mario Valentin	MVR	Staff	8/23/2006	Reworked the presentation of the 2005 Engineering expenses, including additional workpaper	2.8	\$200	\$560	A2
Rothmund	Mario Valentin	MVR	Staff	8/23/2006	Audited the Catalyst Q1 2006 Engineering Expense.	5.2	\$200	\$1,040	A2
Rothmund	Mario Valentin	MVR	Staff	8/23/2006	Preparation of a question list for M. Roeder for open/unclear items.	1.2	\$200	\$240	A2
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Retrieve Catalyst WIP per M. Hatzfeld.	0.2	\$125	\$25	A2
Kearns	Matthew R.	MRK	Senior	8/24/2006	Time incurred working on revised Consolidated Catalyst OAR schedule	7.1	\$225	\$1,598	A2
Miller	Nicholas S.	NSM	Manager	8/24/2006	Clearing M. Hatzfeld's review notes on the PGM contract review.	0.2	\$300	\$60	A2
Rothmund	Mario Valentin	MVR	Staff	8/24/2006	Discussion with M. Roeder regarding the Open Items for the Engineering expense	2.2	\$200	\$440	A2
Rothmund	Mario Valentin	MVR	Staff	8/24/2006	Prepared the LCM Analysis for Florenge	3.1	\$200	\$620	A2
Kearns	Matthew R.	MRK	Senior	8/25/2006	Created and reviewed emails to Delphi Tulsa Catalyst controller requesting additional information	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	Senior	8/25/2006	Reviewed client revised consolidating financial statement schedule	1.3	\$225	\$293	A2
Kearns	Matthew R.	MRK	Senior	8/25/2006	Prepared Consolidated Catalyst OAR	6.2	\$225	\$1,395	A2
Rothmund	Mario Valentin	MVR	Staff	8/25/2006	Finished LCM Analysis for Florenge	1.3	\$200	\$260	A2
Rothmund	Mario Valentin	MVR	Staff	8/25/2006	Prepared the TOP 10 List for the SOPA items, based on impact on PL	1.4	\$200	\$280	A2
Rothmund	Mario Valentin	MVR	Staff	8/25/2006	Prepared the LCM Analysis for Port Elizabeth	3.1	\$200	\$620	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/28/2006	Partner review of inventory wps, including FAS 133 commodity derivative.	2.4	\$425	\$1,020	A2
Henning	Jeffrey M.	JMH	Partner	8/28/2006	Review Catalyst inventory workpapers	2.6	\$525	\$1,365	A2
Pagac	Matthew M.	MMP	Manager	8/28/2006	Review inventory and discussion of status with engagement management	3.8	\$375	\$1,425	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/30/2006	Conference call with P. Roth, S. Daraedt, C. Arkwright (AFD), K. Tremain and J. Henning to discuss deal status in light of recent business impairment indicators.	1.5	\$425	\$638	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/31/2006	Clearing of partner review notes.	1.4	\$425	\$595	A2
Henning	Jeffrey M.	JMH	Partner	8/31/2006	Catalyst conference call with J. Williams	0.6	\$525	\$315	A2
A2 Catalyst Project Total:						273.6		\$80,245	
Corporate									
Kearns	Matthew R.	MRK	Senior	7/29/2006	E&C - performed updated analytic of the Q1 balance sheet	2.1	\$225	\$473	A2
Kearns	Matthew R.	MRK	Senior	7/29/2006	E&C - reviewing E&C Q1 and Q2 SOPA's	2.4	\$225	\$540	A2
Henning	Jeffrey M.	JMH	Partner	7/30/2006	Review 2Q 10-Q draft	1.7	\$525	\$893	A2
Boehm	Michael J.	MJB	Manager	7/31/2006	E&S Quarterly Review - Met with E. Marold to review follow-up questions related to income statement analytic at E&S division.	0.6	\$300	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	7/31/2006	Discussion with C. Smith regarding revised FIN 18 calculation on ETR w/p's	0.7	\$225	\$158	A2
Hegelmann	Julie Ann	JAH	Senior	7/31/2006	ETR work paper - re-tie out for revisions to calculation	5.2	\$225	\$1,170	A2
Henning	Jeffrey M.	JMH	Partner	7/31/2006	Review revised form 10-Q for second quarter	1.8	\$525	\$945	A2
Kearns	Matthew R.	MRK	Senior	7/31/2006	E&C - meeting with N. Niranjana to discuss Q1 06 SOPA's.	0.7	\$225	\$158	A2
Kearns	Matthew R.	MRK	Senior	7/31/2006	E&C - agreeing Q1 SOPA's items into G/L detail	2.7	\$225	\$608	A2
Rothmund	Mario Valentin	MVR	Staff	7/31/2006	AHG - Reviewed SOPA Pushdowns to the entity by Corporate	3.4	\$200	\$680	A2
Simpson	Jamie	JS	Senior Manager	7/31/2006	Discussion with S. Sheckell regarding quarter status.	1.1	\$425	\$468	A2
Simpson	Jamie	JS	Senior Manager	7/31/2006	Discussion with A. Ranney on Corporate quarter status.	1.3	\$425	\$553	A2
Smith	Christopher W.	CWS	Executive Director	7/31/2006	Conference call with D. Kelley and J. Erickson re: non-U.S. projected ETR FIN 18 issue	0.3	\$475	\$143	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Christopher W.	CWS	Executive Director	7/31/2006	FIN conference calls with D. Kelley and/or C. Tosto for non-U.S. first quarter ETR calculation.	0.8	\$475	\$380	A2
Smith	Christopher W.	CWS	Executive Director	7/31/2006	Follow-up call with J. Hegelmann regarding non-U.S. first quarter ETR calculation.	0.4	\$475	\$190	A2
Boehm	Michael J.	MJB	Manager	8/1/2006	DPSS Quarterly Review - Preparation of XM Subsidy memo.	0.9	\$300	\$270	A2
Hegelmann	Julie Ann	JAH	Senior	8/1/2006	Q1 & Q2 - discuss status of Q1 & Q2 with C. Smith.	0.2	\$225	\$45	A2
Kearns	Matthew R.	MRK	Senior	8/1/2006	E&C - working on CFO legal reserve report and reviewing legal reserve balance	4.3	\$225	\$968	A2
Marold	Erick W.	EWM	Senior	8/1/2006	Walkthrough of the SFAS 123(R) cumulative effect of forfeitures.	2.8	\$250	\$700	A2
Miller	Nicholas S.	NSM	Manager	8/1/2006	T&I - Review of the Q2 CFO report, compiling questions for D. Greenbury.	3.2	\$300	\$960	A2
Sheckell	Steven F.	SFS	Partner	8/1/2006	Review updated 10Q	2.9	\$525	\$1,523	A2
Hegelmann	Julie Ann	JAH	Senior	8/2/2006	Q2 - Developed an open items list for missing Q2 tax provision data.	0.4	\$225	\$90	A2
Henning	Jeffrey M.	JMH	Partner	8/2/2006	Quarterly review status and inquiry meeting with B. Dellinger, T. Timko, and J. Williams.	1.1	\$525	\$578	A2
Henning	Jeffrey M.	JMH	Partner	8/2/2006	Quarterly review status conf. call with T. Timko, J. Williams, et al.	0.9	\$525	\$473	A2
Kearns	Matthew R.	MRK	Senior	8/2/2006	E&C - meeting with Andrea discussing Q2 SOPA items	0.8	\$225	\$180	A2
Kearns	Matthew R.	MRK	Senior	8/2/2006	E&C - meeting with J. Brooks of E&C discussing CFO legal report and legal reserve	1.4	\$225	\$315	A2
Kearns	Matthew R.	MRK	Senior	8/2/2006	E&C - working on Warranty Reserve Balance as of 6/30/06	6.3	\$225	\$1,418	A2
Miller	Nicholas S.	NSM	Manager	8/2/2006	Compilation and documentation of responses related to Packard quarterly open items.	3.8	\$300	\$1,140	A2
Miller	Nicholas S.	NSM	Manager	8/2/2006	Documentation of responses for open questions from the T&I fluctuations.	1.4	\$300	\$420	A2
Rothmund	Mario Valentin	MVR	Staff	8/2/2006	AHG - discussed open items, relating to the income statement and balance sheet fluctuations	1.1	\$200	\$220	A2
Rothmund	Mario Valentin	MVR	Staff	8/2/2006	AHG - met with M. Kocic to discuss the warranty reserve.	2.1	\$200	\$420	A2
Sheckell	Steven F.	SFS	Partner	8/2/2006	Attend audit status update meetings	2.1	\$525	\$1,103	A2
Smith	Christopher W.	CWS	Executive Director	8/2/2006	2nd quarter opens items list with J. Hegelmann	0.3	\$475	\$143	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Christopher W.	CWS	Executive Director	8/2/2006	Review 1st quarter adjusted tax review workpapers	0.4	\$475	\$190	A2
Smith	Christopher W.	CWS	Executive Director	8/2/2006	Review adjusted 1st quarter tax review work papers	0.9	\$475	\$428	A2
Boehm	Michael J.	MJB	Manager	8/3/2006	Corporate Walkthroughs - Review of cumulative adjustment workpapers related to FAS 123(r) and RSU forfeitures.	0.7	\$300	\$210	A2
Boehm	Michael J.	MJB	Manager	8/3/2006	E&S Quarterly Division - Review of NRE memo and documentation.	1.4	\$300	\$420	A2
Boehm	Michael J.	MJB	Manager	8/3/2006	E&S Quarterly Division - Conference call with A. Jackson and M. McWhorter regarding NRE memo and documentation.	0.7	\$300	\$210	A2
Henning	Jeffrey M.	JMH	Partner	8/3/2006	Status update re: key issues for the quarter	0.6	\$525	\$315	A2
Krabill	Aaron J.	AJK	Senior Manager	8/3/2006	Discussions with C. Tosto regarding status and work to complete for the Delphi Q1 and 2 tax reviews.	1.1	\$425	\$468	A2
Krabill	Aaron J.	AJK	Senior Manager	8/3/2006	E&S - Review and edits to the ER&D memo and conclusion.	0.7	\$425	\$298	A2
Krabill	Aaron J.	AJK	Senior Manager	8/3/2006	E&S - Conference call with M. Boehm, E. Marold and E&S finance team to discuss the ER&D memo and conclusion.	1.1	\$425	\$468	A2
Marold	Erick W.	EWM	Senior	8/3/2006	Call with E&S management to discuss their Non-recurring engineering memo.	2.3	\$250	\$575	A2
Rothmund	Mario Valentin	MVR	Staff	8/3/2006	AHG - finished documenting the GMT 800 Cluster warranty	1.9	\$200	\$380	A2
Rothmund	Mario Valentin	MVR	Staff	8/3/2006	E&C - met with N. Niruana to discuss the Denso patent infringement calculation for Q2.	1.2	\$200	\$240	A2
Rothmund	Mario Valentin	MVR	Staff	8/3/2006	E&C - received the supporting documentation and documented the evidence received related to the Denso patent infringement calculation for Q2.	1.6	\$200	\$320	A2
Sheckell	Steven F.	SFS	Partner	8/3/2006	Attend status meeting with B. Dellinger and T. Timko	2.1	\$525	\$1,103	A2
Tosto	Cathy I.	CIT	Partner	8/3/2006	Review and follow-up on email correspondence related to resolution of 1st qtr issues	1.2	\$525	\$630	A2
Asher	Kevin F.	KFA	Partner	8/4/2006	Attend status meeting on Q2 issues	1.8	\$700	\$1,260	A2
Boehm	Michael J.	MJB	Manager	8/4/2006	DPSS Quarterly Review - Discussed accounting for XM subsidy under EITF 02-19 with A. Krabill.	0.3	\$300	\$90	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	8/4/2006	Discussion with A. Krabill and A. Raneny regarding the unrecorded SOPA and subsequent event entries to discuss in detail with J. Ericson, conclude what needed to be done and how the summary flowed with the SOPA entry detail sheet	0.3	\$225	\$68	A2
Hegelmann	Julie Ann	JAH	Senior	8/4/2006	Discussion with C. Smith re: action plan to resolve Q1 and Q2 open issues	0.2	\$225	\$45	A2
Hegelmann	Julie Ann	JAH	Senior	8/4/2006	Q2 review draft of rate rec to determine if company is handling FIN 18 correctly	0.3	\$225	\$68	A2
Henning	Jeffrey M.	JMH	Partner	8/4/2006	Discussion of Q2 warranty matters	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	8/4/2006	Quarterly review status meeting, with E&Y team and Delphi team	2.9	\$525	\$1,523	A2
Krabill	Aaron J.	AJK	Senior Manager	8/4/2006	Review and edits to the XM subsidy accounting memo.	1.8	\$425	\$765	A2
Miller	Nicholas S.	NSM	Manager	8/4/2006	T&I - Call with E. Creech to understand the JE posting for the COGEN agreement.	0.3	\$300	\$90	A2
Rothmund	Mario Valentin	MVR	Staff	8/4/2006	E&C - Worked on the Villeron Plant Closing restructuring.	2.6	\$200	\$520	A2
Rothmund	Mario Valentin	MVR	Staff	8/4/2006	E&C - Conference call with the Villeron plant to discuss the French labor law implications.	1.2	\$200	\$240	A2
Sheckell	Steven F.	SFS	Partner	8/4/2006	Attend status meeting with T. Timko	1.1	\$525	\$578	A2
Sheckell	Steven F.	SFS	Partner	8/4/2006	Delphi status update	1.9	\$525	\$998	A2
Tosto	Cathy I.	CIT	Partner	8/4/2006	Further review of revised Q1 data.	0.4	\$525	\$210	A2
Tosto	Cathy I.	CIT	Partner	8/4/2006	Review of 1st qtr data.	0.6	\$525	\$315	A2
Tosto	Cathy I.	CIT	Partner	8/4/2006	1st qtr - discuss open items with J. Hegelmann prior to her meeting with J. Erickson.	0.3	\$525	\$158	A2
Tosto	Cathy I.	CIT	Partner	8/4/2006	Follow-up discussion with J. Hegelmann on Q1 and resolution of questions/issues.	1.1	\$525	\$578	A2
Tosto	Cathy I.	CIT	Partner	8/4/2006	Follow-up with J. Hegelmann on status and outstanding items	1.4	\$525	\$735	A2
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Status update meeting between the tax and audit teams to discuss Q1 and Q2 open items and issues.	1.8	\$225	\$405	A2
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Q1 - Work on re-tying out work papers that were revised for Q1	0.7	\$225	\$158	A2
Hegelmann	Julie Ann	JAH	Senior	8/7/2006	Q2 - review revised rate reconciliation - prepare FIN 18 adjustment comparison work paper	0.8	\$225	\$180	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	8/7/2006	Review and discussion of T&I accounting memos with T&I team	1.2	\$525	\$630	A2
Krabill	Aaron J.	AJK	Senior Manager	8/7/2006	Review of E&S ER&D issue working papers and memo.	1.5	\$425	\$638	A2
Marold	Erick W.	EWM	Senior	8/7/2006	Finalized walkthrough documentation of the SFAS 123(r) process,	2.8	\$250	\$700	A2
Marold	Erick W.	EWM	Senior	8/7/2006	Prepared the Q1 and Q2 Summary of Audit Differences.	1.3	\$250	\$325	A2
Miller	Nicholas S.	NSM	Manager	8/7/2006	T&I - Review of LEALP memo and associated documents.	2.1	\$300	\$630	A2
Sheckell	Steven F.	SFS	Partner	8/7/2006	Discussion with T. Timko on various post-closing quarter matters	2.8	\$525	\$1,470	A2
Simpson	Jamie	JS	Senior Manager	8/7/2006	Discussion with A. Brazier regarding T&I Lockport cogeneration agreement.	0.8	\$425	\$340	A2
Simpson	Jamie	JS	Senior Manager	8/7/2006	Review of T&I accounting memos for Q2.	2.3	\$425	\$978	A2
Smith	Christopher W.	CWS	Executive Director	8/7/2006	Review updated 1st quarter rate reconciliation for tax review	0.4	\$475	\$190	A2
Smith	Christopher W.	CWS	Executive Director	8/7/2006	Review newest update to 1st quarter tax rate rec.	0.7	\$475	\$333	A2
Tosto	Cathy I.	CIT	Partner	8/7/2006	Review update to 1st qtr	0.4	\$525	\$210	A2
Tosto	Cathy I.	CIT	Partner	8/7/2006	Discuss status with audit team of 1st and 2nd qtr	0.9	\$525	\$473	A2
Tosto	Cathy I.	CIT	Partner	8/7/2006	Review revisions to 1st quarter provision.	1.2	\$525	\$630	A2
Tosto	Cathy I.	CIT	Partner	8/7/2006	Discuss 1st and 2nd qtr issues with D. Kelley	1.4	\$525	\$735	A2
Hegelmann	Julie Ann	JAH	Senior	8/8/2006	Q1 - Work on tying out revised work papers received from client	2.8	\$225	\$630	A2
Henning	Jeffrey M.	JMH	Partner	8/8/2006	T&I - Review Lockport energy court motion	0.7	\$525	\$368	A2
Kearns	Matthew R.	MRK	Senior	8/8/2006	Meeting with N. Saad of E&C to discuss Warranty SOPA items	1.3	\$225	\$293	A2
Krabill	Aaron J.	AJK	Senior Manager	8/8/2006	Final review of the FAS 123(r) process.	1.6	\$425	\$680	A2
Krabill	Aaron J.	AJK	Senior Manager	8/8/2006	Review of Q2 CFO report for E&S.	0.5	\$425	\$213	A2
Krabill	Aaron J.	AJK	Senior Manager	8/8/2006	Research regarding FAS 142 memo and related matters.	1.0	\$425	\$425	A2
Krabill	Aaron J.	AJK	Senior Manager	8/8/2006	Conference call with J. Burns to discuss 142 analysis.	1.2	\$425	\$510	A2
Krabill	Aaron J.	AJK	Senior Manager	8/8/2006	Meeting with A. Brazier to discuss the 142 memo and other Q2 matters.	1.3	\$425	\$553	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	8/8/2006	Research regarding FAS 88 issue - timing of recognition.	1.5	\$425	\$638	A2
Miller	Nicholas S.	NSM	Manager	8/8/2006	T&I - Review of Q2 accounting memos.	0.4	\$300	\$120	A2
Rothmund	Mario Valentin	MVR	Staff	8/8/2006	E&C - Worked on the documentation of the Villeron FAS 112 charge	4.9	\$200	\$980	A2
Simpson	Jamie	JS	Senior Manager	8/8/2006	Review of T&I accounting memos and attachments.	2.3	\$425	\$978	A2
Tosto	Cathy I.	CIT	Partner	8/8/2006	Review revised computations for 1st quarter and 2nd quarter.	1.2	\$525	\$630	A2
Tosto	Cathy I.	CIT	Partner	8/8/2006	Discussion with J. Hegelmann regarding revised computations for 1st quarter and 2nd quarter.	0.6	\$525	\$315	A2
Burns JR	John E.	JEB	Senior Manager	8/9/2006	Discussions with audit team regarding Goodwill memorandum	0.8	\$425	\$340	A2
Burns JR	John E.	JEB	Senior Manager	8/9/2006	Review of Goodwill memorandum	1.2	\$425	\$510	A2
Krabill	Aaron J.	AJK	Senior Manager	8/9/2006	Discussion with J. Burns regarding FAS 142 memo.	1.1	\$425	\$468	A2
Krabill	Aaron J.	AJK	Senior Manager	8/9/2006	Review and research relating to FAS 88 accounting.	1.9	\$425	\$808	A2
Simpson	Jamie	JS	Senior Manager	8/9/2006	Discussion with B. Murray regarding 2005 SOPA items.	1.4	\$425	\$595	A2
Asher	Kevin F.	KFA	Partner	8/10/2006	Review of Q2 technical memos	2.8	\$700	\$1,960	A2
Henning	Jeffrey M.	JMH	Partner	8/10/2006	T&I - Research and discussion with company re: Lockport Cogen contract termination matter	2.1	\$525	\$1,103	A2
Marold	Erick W.	EWM	Senior	8/10/2006	E&S - Reviewed the CFO report and documented our inquiries of R. Jobe.	1.9	\$250	\$475	A2
Simpson	Jamie	JS	Senior Manager	8/10/2006	Review of 10Q final drafts.	0.6	\$425	\$255	A2
Simpson	Jamie	JS	Senior Manager	8/10/2006	Discussions with A. Brazier and J. Henning on T&I Lockport cogeneration.	1.2	\$425	\$510	A2
Tosto	Cathy I.	CIT	Partner	8/10/2006	Compare revised Q's to prior version	0.2	\$525	\$105	A2
Henning	Jeffrey M.	JMH	Partner	8/11/2006	T&I - Conference call with A. Brazier re: Lockport issue.	0.9	\$525	\$473	A2
Krabill	Aaron J.	AJK	Senior Manager	8/11/2006	Meeting with P. Brusate to discuss comments on the 10-Q.	0.8	\$425	\$340	A2
Krabill	Aaron J.	AJK	Senior Manager	8/11/2006	Review of the latest version of the FAS 142 memo.	1.6	\$425	\$680	A2
Krabill	Aaron J.	AJK	Senior Manager	8/11/2006	Proofing the latest version of the Q1 and Q2 10-Q's.	2.7	\$425	\$1,148	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	8/11/2006	Met with B. Murray to review all Q1 and Q2 CJV's recording during the year.	1.2	\$250	\$300	A2
Ranney	Amber C.	ACR	Senior	8/11/2006	Quarterly Review-reviewing the most recent draft of the 6/30/06 10-Q and proofing in changes.	1.1	\$225	\$248	A2
Ranney	Amber C.	ACR	Senior	8/11/2006	Quarterly Review-reviewing the most recent draft of the 3/31/06 10-Q and proofing in changes.	1.4	\$225	\$315	A2
Henning	Jeffrey M.	JMH	Partner	8/13/2006	Review updated 1st and 2nd qtr 10-Q's (drafts 15 and 9)	1.8	\$525	\$945	A2
Simpson	Jamie	JS	Senior Manager	8/13/2006	Review of reconciliation between D&T SOPA and Delphi SOPA for 12/31/05.	1.3	\$425	\$553	A2
Boehm	Michael J.	MJB	Manager	8/14/2006	E&S Quarterly Review - Documentation and follow-up with client regarding special tools rollforward, GM Shinwa warranty issue, and NRE accounting.	2.3	\$300	\$690	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/14/2006	Review of GM Cluster Warranty matter	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/14/2006	Review of FAS 144	2.0	\$425	\$850	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/14/2006	Review of GM Warranty matters	2.5	\$425	\$1,063	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/14/2006	Review of E&C ER&D analysis	1.6	\$425	\$680	A2
Henning	Jeffrey M.	JMH	Partner	8/14/2006	AHG - conf. call re: JCI sale agreement	0.3	\$525	\$158	A2
Henning	Jeffrey M.	JMH	Partner	8/14/2006	T&I - discuss Lockport conclusions with T. Timko and J. Williams	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	8/14/2006	T&I - discussion with K. Asher, A. Brazier and J. Simpson re: Lockport energy contract termination	1.8	\$525	\$945	A2
Keuchel	Theodore M.	TMK	Partner	8/14/2006	SAS 73-101 review and memo for SFAS 142 & 144	1.1	\$525	\$578	A2
Krabill	Aaron J.	AJK	Senior Manager	8/14/2006	Review of the latest version of the 10-Q's and discussion of changes with P. Brusate.	2.0	\$425	\$850	A2
Krabill	Aaron J.	AJK	Senior Manager	8/14/2006	Review of the final versions of the Q1 and Q2 10-Q's	2.2	\$425	\$935	A2
Ranney	Amber C.	ACR	Senior	8/14/2006	Quarterly Review-tying out of period adjustments recorded in Q1 and Q2.	2.2	\$225	\$495	A2
Sheckell	Steven F.	SFS	Partner	8/14/2006	Update conclusions on accounting for income taxes	1.2	\$525	\$630	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	8/14/2006	Discussion with B. Murray regarding Q1/Q2 SAD schedule and reconciliation to D&T SOPA at 12/31/05.	0.6	\$425	\$255	A2
Simpson	Jamie	JS	Senior Manager	8/14/2006	Discussion with A. Ranney regarding reconciliation of D&T SOPA to Delphi SOPA.	1.4	\$425	\$595	A2
Simpson	Jamie	JS	Senior Manager	8/14/2006	Discussion with J. Henning regarding T&I Lockport matter.	0.4	\$425	\$170	A2
Simpson	Jamie	JS	Senior Manager	8/14/2006	Discussion with A. Brazier regarding T&I Lockport Cogeneration matter.	2.6	\$425	\$1,105	A2
Boehm	Michael J.	MJB	Manager	8/15/2006	E&S Quarterly Review - Review of E&S CFO Report and related documentation.	0.4	\$300	\$120	A2
Boehm	Michael J.	MJB	Manager	8/15/2006	Quarterly Review - Final revisions to MW/SD response memo for quarterly review.	0.6	\$300	\$180	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/15/2006	Review of GM Cluster Warranty	2.0	\$425	\$850	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/15/2006	Review of JCI transactions	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/15/2006	Review of ER&D analysis for E&C	0.7	\$425	\$298	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/15/2006	Review of PSA matter	1.4	\$425	\$595	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/15/2006	Review of SOPA adjustments for E&C	1.4	\$425	\$595	A2
Ranney	Amber C.	ACR	Senior	8/15/2006	Quarterly Review-tying out the out of period adjustments recorded in Q1 and Q2	1.7	\$225	\$383	A2
DeMers	Laurie A.	LAD	Senior Manager	8/16/2006	Tax Controls follow-up and status meeting with C. Tost and J. Hegelmann regarding dates for meeting with Jim Whitson of Delphi and future meeting regarding FIN 48.	0.4	\$425	\$170	A2
DeMers	Laurie A.	LAD	Senior Manager	8/16/2006	Review slide deck for FIN 48 presentation and consider Delphi format including current state, future state and issues to consider.	1.6	\$425	\$680	A2
Simpson	Jamie	JS	Senior Manager	8/16/2006	Review of final T&I Lockport accounting memo.	0.6	\$425	\$255	A2
Sheckell	Steven F.	SFS	Partner	8/17/2006	Status update discussion with T. Timko	0.4	\$525	\$210	A2
Boehm	Michael J.	MJB	Manager	8/22/2006	DPSS Interim - Discussion of XM subsidy accounting memorandum with A. Krabill.	0.3	\$300	\$90	A2
Hegelmann	Julie Ann	JAH	Senior	8/22/2006	Discuss and work with L. DeMers on ideas for FIN 48 slides and on next steps in 404 work - Q3 walkthroughs and development of test plan	1.2	\$225	\$270	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	8/22/2006	DPSS - Review of the final version of the XM Subsidy memo agreed upon for Q1/Q2.	1.8	\$425	\$765	A2
Henning	Jeffrey M.	JMH	Partner	8/30/2006	T&I - Review of final memo on Lockport	0.7	\$525	\$368	A2
A2 Corporate Project Total:						214.8		\$79,708	
Financial Remediation									
Miller	Nicholas S.	NSM	Manager	7/29/2006	Participation and test counting at inventory physical at Packard Warren, OH facilities - mgr oversight due to material weakness.	5.7	\$300	\$1,710	A2
Boehm	Michael J.	MJB	Manager	7/31/2006	DPSS Quarterly Review - Met with J. Steele, D. Langford, and F. Wan to discuss D&T year-end deficiencies and related documentation of discussion.	1.8	\$300	\$540	A2
Boehm	Michael J.	MJB	Manager	7/31/2006	Quarterly Reviews - Discussed review response to MW's and SD's with M. Hatzfeld, M. Pagac, and N. Miller.	0.7	\$300	\$210	A2
Boehm	Michael J.	MJB	Manager	7/31/2006	Quarterly Review - Met with T. Timko, A. Kulikowski, J. Volek, and B. Dekker to discuss Company's remediation plan for 9 material weaknesses identified in 2005.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	7/31/2006	Review of documentation of our assessment of the open deficiencies at the end of Q2 for Packard.	2.9	\$300	\$870	A2
Boehm	Michael J.	MJB	Manager	8/1/2006	DPSS Quarterly Review - Completion of DPSS deficiency tracker for review of A. Krabill.	0.9	\$300	\$270	A2
Boehm	Michael J.	MJB	Manager	8/1/2006	Quarterly review - Review of control deficiency summaries and memo prepared by Corporate related to MW and SD drivers.	1.6	\$300	\$480	A2
Boehm	Michael J.	MJB	Manager	8/1/2006	Quarterly Review - Preparation of memo documenting E&Y's response to material weaknesses as of 12/31/05.	2.1	\$300	\$630	A2
Boehm	Michael J.	MJB	Manager	8/3/2006	Quarterly Review - Discussed tax material weakness with J. Hegelmann	0.3	\$300	\$90	A2
Boehm	Michael J.	MJB	Manager	8/3/2006	Quarterly Review - Met with J. Volek and A. Kulikowski to discuss the individually significant items identified in D&T year-end deficiencies and Company's remediation plan.	1.2	\$300	\$360	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	8/3/2006	Meeting with J. Hegelmann to go over developing the controls PowerPoint presentation for management.	1.8	\$425	\$765	A2
DeMers	Laurie A.	LAD	Senior Manager	8/3/2006	Final review of word document with executive level comments regarding the Sarbanes-Oxley controls for tax purposes.	0.9	\$425	\$383	A2
DeMers	Laurie A.	LAD	Senior Manager	8/3/2006	Final review of issues matrix and our comments regarding tax processes.	1.2	\$425	\$510	A2
DeMers	Laurie A.	LAD	Senior Manager	8/3/2006	Discuss the final revisions needed to executive level comment document and the issues matrix with J. Hegelmann.	0.8	\$425	\$340	A2
Hegelmann	Julie Ann	JAH	Senior	8/3/2006	404 - work with L. DeMers to start drafting slides for tax processes meeting	2.3	\$225	\$518	A2
Tosto	Cathy I.	CIT	Partner	8/3/2006	Discussions with various team members on SOPA's and material weaknesses and impact to 2006	1.1	\$525	\$578	A2
Pagac	Matthew M.	MMP	Manager	8/5/2006	E&C - Review fixed asset deficiency	2.3	\$375	\$863	A2
Simpson	Jamie	JS	Senior Manager	8/7/2006	Review of draft memo regarding impact of material weaknesses and significant deficiencies on Q1 and Q2 results.	0.9	\$425	\$383	A2
Miller	Nicholas S.	NSM	Manager	8/8/2006	Completion of documentation of review of Packard Q1 deficiencies.	2.4	\$300	\$720	A2
Miller	Nicholas S.	NSM	Manager	8/9/2006	T&I - Time spent reviewing Q2 open deficiencies.	1.8	\$300	\$540	A2
Hegelmann	Julie Ann	JAH	Senior	8/10/2006	404 work - Prepare slide deck presentation for meeting with Delphi to go over process comments	3.9	\$225	\$878	A2
Sheckell	Steven F.	SFS	Partner	8/10/2006	Discuss control deficiency status with B. Thelen	1.2	\$525	\$630	A2
Simpson	Jamie	JS	Senior Manager	8/13/2006	Review of E&Y Material Weakness/Significant deficiency memo addressing Delphi status, Q1/Q2 considerations and impact on our SAS 100 procedures.	1.6	\$425	\$680	A2
Simpson	Jamie	JS	Senior Manager	8/14/2006	Review of E&Y Material Weakness/Significant deficiency memo addressing Delphi status, Q1/Q2 considerations and impact on our SAS 100 procedures.	1.1	\$425	\$468	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	8/14/2006	Prepare materials for meeting with J. Whitson related to our SOX/404 walkthrough observations	2.6	\$525	\$1,365	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/15/2006	Review of deficiencies related to E&C	0.7	\$425	\$298	A2
Sheckell	Steven F.	SFS	Partner	8/15/2006	Finalize material weakness deficiency conclusions	1.5	\$525	\$788	A2
Boehm	Michael J.	MJB	Manager	8/16/2006	E&S Quarterly Review - Revision of deficiency tracker documentation based on managerial review.	0.8	\$300	\$240	A2
DeMers	Laurie A.	LAD	Senior Manager	8/16/2006	Review of PowerPoint presentation regarding E&Y Preliminary Observations on Sarbanes-Oxley controls for Tax processes.	0.6	\$425	\$255	A2
DeMers	Laurie A.	LAD	Senior Manager	8/16/2006	Discussion with J. Hegelmann and C. regarding PowerPoint presentation - E&Y Preliminary Observations on Sarbanes-Oxley controls for Tax Processes.	0.2	\$425	\$85	A2
DeMers	Laurie A.	LAD	Senior Manager	8/16/2006	Discussion with J. Hegelmann regarding revisions to PowerPoint presentation regarding tax controls.	1.3	\$425	\$553	A2
Hegelmann	Julie Ann	JAH	Senior	8/16/2006	404 - discussion with L. DeMers re: changes to slide show presentation for processes meeting	0.6	\$225	\$135	A2
Hegelmann	Julie Ann	JAH	Senior	8/16/2006	404 - edits to slide deck for processes meeting on 8/22.	1.2	\$225	\$270	A2
Boehm	Michael J.	MJB	Manager	8/17/2006	E&S Quarterly Review - Met with A. Krabill to discuss E&S Deficiency Tracker.	0.8	\$300	\$240	A2
Hegelmann	Julie Ann	JAH	Senior	8/17/2006	404 - E-mail requesting changes to slide deck for tax provision process meeting (8/22) to creative services for changes; e-mail revised slides to L. DeMers, C. Tosto and D. Kelley.	0.1	\$225	\$23	A2
Hegelmann	Julie Ann	JAH	Senior	8/17/2006	404 - Work with L. Harris to submit slide deck to creative services for prep for meeting	0.1	\$225	\$23	A2
Hegelmann	Julie Ann	JAH	Senior	8/17/2006	404 - e-mail slide deck of tax processes (8/22 meeting) to L. DeMers, C. Tosto and D. Kelley for review.	0.1	\$225	\$23	A2
Boehm	Michael J.	MJB	Manager	8/18/2006	Quarterly Review - Revision to MW/SD memo and meeting with A. Kulikowski to discuss edits to internal memo.	1.7	\$300	\$510	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	8/19/2006	Detail review of Q1/Q2 SOPA adjustments recorded.	1.1	\$425	\$468	A2
Hegelmann	Julie Ann	JAH	Senior	8/21/2006	Changes to slides for tax processes meeting - add cir 230 and privilege stamp to all pages, edits to content	1.8	\$225	\$405	A2
Hegelmann	Julie Ann	JAH	Senior	8/22/2006	Discussion with L. DeMers and D. Kelley regarding risk and control template we'd like to share with client to assist in tax weakness remediation.	0.3	\$225	\$68	A2
Hegelmann	Julie Ann	JAH	Senior	8/22/2006	Debrief from D. Kelley and C. Tosto re: tax processes meeting with J. Witson and discuss next steps in assistin client with material weakness remediation.	0.8	\$225	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	8/22/2006	404 - Work with L. DeMers, C. Tosto and D. Kelley re: final edits to slide deck presentation for meeting with chief tax officer	4.8	\$225	\$1,080	A2
Kelley	Daniel F.	DFK	Partner	8/22/2006	Meet with J. Whitson to discuss observations made during 404 walkthroughs during Q1 and Q2 review. Provide Jim with a slide deck presentation that outlines the observations made on the income tax accounting process during the walkthroughs, and recommendations for corrections of the control weaknesses observed.	3.0	\$525	\$1,575	A2
Miller	Nicholas S.	NSM	Manager	8/22/2006	Packard - Meeting with F. Nance to discuss deficiency findings to date.	0.8	\$300	\$240	A2
Tosto	Cathy I.	CIT	Partner	8/22/2006	Meeting with J. Whitson on controls and debrief	2.5	\$525	\$1,313	A2
Tosto	Cathy I.	CIT	Partner	8/22/2006	Prepare/modify presentation on tax controls review	2.6	\$525	\$1,365	A2
Asher	Kevin F.	KFA	Partner	8/23/2006	Research related to remediating material weakness related to accounting for income taxes	3.3	\$700	\$2,310	A2
DeMers	Laurie A.	LAD	Senior Manager	8/23/2006	Various coordination and meetings with K. Asher regarding revisions to PowerPoint presentation regarding tax controls.	0.6	\$425	\$255	A2
DeMers	Laurie A.	LAD	Senior Manager	8/23/2006	Meeting with C. Tosto and D. Kelley, Tax to debrief meeting with J. Whitson and discuss timeline of next steps.	1.3	\$425	\$553	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	8/23/2006	Meeting with D. Kelley and C. Tosto regarding revisions to PowerPoint presentation regarding E&Y comments on tax controls.	1.8	\$425	\$765	A2
DeMers	Laurie A.	LAD	Senior Manager	8/23/2006	Meeting with J. Hegelmann to review and discuss preparing best practice examples of risk and control matrixes.	1.2	\$425	\$510	A2
DeMers	Laurie A.	LAD	Senior Manager	8/23/2006	Discussion with D. Kelley and C. Tosto, regarding preparing best practice examples of risk and control matrixes.	1.1	\$425	\$468	A2
DeMers	Laurie A.	LAD	Senior Manager	8/23/2006	Review of existing presentation and revisions to PowerPoint presentation to Delphi tax regarding E&Y comments on controls with J. Hegelmann.	2.3	\$425	\$978	A2
Krabill	Aaron J.	AJK	Senior Manager	8/23/2006	Meeting with CAS and J. Simpson to discuss the workpapers they had prepared for their work at Lockport and their testing approach.	1.7	\$425	\$723	A2
Krabill	Aaron J.	AJK	Senior Manager	8/23/2006	Discussions with E&Y Tax regarding SOX remediation plan for tax deficiencies.	1.3	\$425	\$553	A2
Miller	Nicholas S.	NSM	Manager	8/23/2006	Packard - Review of the D&T identified deficiencies in consideration of how they will affect the interim procedures.	3.8	\$300	\$1,140	A2
Miller	Nicholas S.	NSM	Manager	8/23/2006	Writing inventory audit worksteps for the Packard division, which had to be specialized given the lack of an inventory perpetual.	1.4	\$300	\$420	A2
Simpson	Jamie	JS	Senior Manager	8/23/2006	Meeting with Internal Audit (D. Kolano and L. Gabbard regarding Lockport workpaper preparation and E&Y feedback.	2.1	\$425	\$893	A2
Boehm	Michael J.	MJB	Manager	8/24/2006	Planning - Consolidated - Research related to impact of control deficiencies on CRA's	0.4	\$300	\$120	A2
Boehm	Michael J.	MJB	Manager	8/24/2006	Planning - Consolidated: Meeting with M. Hatzfeld, A. Krabill, J. Simpson, and N. Miller to discuss Combined Risk Assessments, sampling size guidance, and audit response to control deficiencies identified	1.1	\$300	\$330	A2
DeMers	Laurie A.	LAD	Senior Manager	8/24/2006	Conference call with A. Krabill to discuss timeline of events and agenda items and work product deliverables to Delphi in response to controls meeting.	0.6	\$425	\$255	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	8/24/2006	Conference call with D. Kelley regarding examples of best practices for risk and control matrixes and customization for Delphi and timeline of events for future meetings.	0.8	\$425	\$340	A2
Hegelmann	Julie Ann	JAH	Senior	8/24/2006	404 - discussions with L. DeMers, D. Kelley and A. Krabill re: scope of work for helping client to resolve tax weakness and to develop better controls and processes	1.3	\$225	\$293	A2
Simpson	Jamie	JS	Senior Manager	8/24/2006	Meeting with A. Krabill and M. Hatzfeld regarding 404 testing approach including impact of deficiencies/MW/SD's on testing.	0.8	\$425	\$340	A2
Simpson	Jamie	JS	Senior Manager	8/27/2006	Preparation of agenda for D. Bayles meeting on 9/5 related to 404 reliance.	1.2	\$425	\$510	A2
Miller	Nicholas S.	NSM	Manager	8/28/2006	Conference call with T&I to discuss the PWC findings from their SOX testing.	1.0	\$300	\$300	A2
Miller	Nicholas S.	NSM	Manager	8/29/2006	Packard - Meeting with F. Nance to discuss the management testing process and the accumulation of deficiencies.	1.1	\$300	\$330	A2
DeMers	Laurie A.	LAD	Senior Manager	8/30/2006	Frame out agenda and workplan steps regarding elements of tax remediation, making a list of educational resources we can provide.	0.8	\$425	\$340	A2
DeMers	Laurie A.	LAD	Senior Manager	8/30/2006	Draft agenda for meeting with T. Timko regarding tax controls matters.	0.5	\$425	\$213	A2
DeMers	Laurie A.	LAD	Senior Manager	8/30/2006	Review various versions of example resources to determine best practice example to provide to Delphi as resource.	2.3	\$425	\$978	A2
Hegelmann	Julie Ann	JAH	Senior	8/30/2006	RM/404 - Planning quick discussion with T. Wetherington re: staff for assistance with 404 work	0.3	\$225	\$68	A2
Hegelmann	Julie Ann	JAH	Senior	8/30/2006	RM/404 - Planning - review examples of documentation sent to formulate ideas for examples to share with client	0.7	\$225	\$158	A2
Hegelmann	Julie Ann	JAH	Senior	8/30/2006	RM/404 - Planning meeting with L. DeMers re: documentation for work plan for 404 and remediation strategy	1.2	\$225	\$270	A2
Simpson	Jamie	JS	Senior Manager	8/30/2006	Conf. call with T&I to discuss PwC control deficiencies identified during testing.	1.2	\$425	\$510	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	8/31/2006	Meeting with J. Hegelmann regarding format of workplan, agendas and educational materials that we can provide for Delphi for tax controls remediation work..	0.7	\$425	\$298	A2
DeMers	Laurie A.	LAD	Senior Manager	8/31/2006	Research on E&Y internal databases for resources related to remediation of the material weakness.	0.6	\$425	\$255	A2
DeMers	Laurie A.	LAD	Senior Manager	8/31/2006	Complete a list of items that need to be considered in tax process workplan for use in tax controls remediation work.	2.3	\$425	\$978	A2
Harbaugh	James M.	JMH	Staff	8/31/2006	RM/404-Planning - Reviewing walkthrough documentation for the tax process to develop an understanding of the company controls over the process.	0.8	\$200	\$160	A2
Harbaugh	James M.	JMH	Staff	8/31/2006	RM/404-Planning - Creating example RCM for the tax process	1.1	\$200	\$220	A2
Harbaugh	James M.	JMH	Staff	8/31/2006	Meeting with L. Demers and J. Hegelmann to discuss format of RCM examples for the tax process	1.4	\$200	\$280	A2
Hegelmann	Julie Ann	JAH	Senior	8/31/2006	RM/404 - Planning - Conf call with D. Kelley & L. DeMers re: timing of examples needed and meetings with client.	0.3	\$225	\$68	A2
Hegelmann	Julie Ann	JAH	Senior	8/31/2006	RM/404 - Planning - Meet with L. and J. Harbaugh to discuss proto-types of examples started to develop and furtherance of thought process of materials to share with client	0.8	\$225	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	8/31/2006	RM/404 - Planning - review materials in TS+ database to see what items will assist in the development of materials and examples for use in client meetings	1.1	\$225	\$248	A2
Hegelmann	Julie Ann	JAH	Senior	8/31/2006	RM/404 - Planning - work on the development of the status report and work plan to be used when remediation project is launched	1.8	\$225	\$405	A2
Hegelmann	Julie Ann	JAH	Senior	8/31/2006	RM/404 - Planning - review multiple examples of risk & control matrix and develop example styles to share with Delphi	2.1	\$225	\$473	A2
Hegelmann	Julie Ann	JAH	Senior	8/31/2006	RM/404 - Planning - discuss redacting matrix examples for Delphi upcoming meeting	0.5	\$225	\$113	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	8/31/2006	RM/404 - Planning - discussion with L. DeMers re: templates and examples for client.	0.4	\$225	\$90	A2
A2 Financial Remediation Project Total:						122.7		\$43,923	
Furukawa									
Miller	Nicholas S.	NSM	Manager	8/21/2006	Time spent reviewing financial statements and GAAP checklist for the Furukawa audit.	4.3	\$300	\$1,290	A2
Miller	Nicholas S.	NSM	Manager	8/22/2006	Completion of the ICFC.	0.8	\$300	\$240	A2
Miller	Nicholas S.	NSM	Manager	8/22/2006	Completion of the UBT.	0.9	\$300	\$270	A2
Miller	Nicholas S.	NSM	Manager	8/22/2006	Work on the SRM.	0.9	\$300	\$270	A2
Miller	Nicholas S.	NSM	Manager	8/22/2006	Edits to the ASM.	1.1	\$300	\$330	A2
A2 Furukawa Project Total:						8.0		\$2,400	
IT Remediation									
Stille	Mark Jacob	MJS	Staff	8/7/2006	Time spent following-up on terminations testing for Steering b/c documentation provided did not meet the requirements.	0.3	\$200	\$60	A2
Stille	Mark Jacob	MJS	Staff	8/10/2006	Meeting with D. Steiss and other Vega Contacts to obtain documentation requested but still outstanding to complete SAP testing.	1.1	\$200	\$220	A2
Stille	Mark Jacob	MJS	Staff	8/14/2006	Time spent trying to find an individual who could provide RTS 'Exit Requests' for our testing sample.	1.1	\$200	\$220	A2
Pacella	Shannon M.	SMP	Manager	8/15/2006	Met with Corp Data Center, E. Rowe, to discuss open items still required to complete testing.	0.7	\$300	\$210	A2
Stille	Mark Jacob	MJS	Staff	8/15/2006	Sent follow-up email to E. Rowe, Corp Data Center to understand status of evidence requested that remained outstanding.	0.7	\$200	\$140	A2
Stille	Mark Jacob	MJS	Staff	8/15/2006	Time spent following-up with Security Administrators to obtain evidence previously requested for Hyperion and DGL testing (access forms, reviews, etc.).	3.1	\$200	\$620	A2
Pacella	Shannon M.	SMP	Manager	8/16/2006	Conference call with Thad (Packard IT) to discuss status of substantive procedures.	0.7	\$300	\$210	A2
Stille	Mark Jacob	MJS	Staff	8/16/2006	Time spent following-up with Security Administrators to obtain evidence previously requested for Hyperion and DGL testing (access forms, reviews, etc.).	0.9	\$200	\$180	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ellis	Timothy A.	TAE	Senior	8/17/2006	Meeting with the SOX Coordinator at Packard (T. Weston) to address the delay in obtaining the documentation required to perform substantive procedures.	1.0	\$275	\$275	A2
Stille	Mark Jacob	MJS	Staff	8/17/2006	Time spent following-up with Security Administrators to obtain evidence previously requested for SAP testing (proof of approval, testing, etc.).	0.9	\$200	\$180	A2
Thomas	Heather M.	HMT	Senior	8/23/2006	User access testing - following-up on missing documentation not provided.	0.3	\$275	\$83	A2
Martell	Michael A.	MAM	Principle	8/24/2006	Conference call with TSRS team to discuss control exceptions	0.5	\$475	\$238	A2
Pacella	Shannon M.	SMP	Manager	8/24/2006	Sent follow-up email to E. Rowe, Corp Data Center to understand status of evidence requested that remained outstanding.	0.2	\$300	\$60	A2
Simpson	Jamie	JS	Senior Manager	8/29/2006	Discussion with S. Pacella regarding status of substantive IT testing procedures and issues identified during 404 testing.	1.1	\$425	\$468	A2
Stille	Mark Jacob	MJS	Staff	8/29/2006	Follow-up requests for Windows documentation previously requested from E. Rowe.	0.5	\$200	\$100	A2
Stille	Mark Jacob	MJS	Staff	8/29/2006	Follow-up requests for DGL/Hyperion previously requested.	0.9	\$200	\$180	A2
Huffman	Derek T.	DTH	Senior	8/30/2006	Discussion with S. Pacella, D. Steis and R. Hale for SAP change management substantive procedures	0.6	\$250	\$150	A2
Pacella	Shannon M.	SMP	Manager	8/30/2006	Meeting with Exec. Director to discuss status of substantive procedures for SAP	0.2	\$300	\$60	A2
Pacella	Shannon M.	SMP	Manager	8/30/2006	Preparation of email to Marcus giving status of Packard substantive procedures.	0.2	\$300	\$60	A2
Pacella	Shannon M.	SMP	Manager	8/30/2006	Meeting with D. Steis and R. Hale (SAP VEGA) to discuss status of substantive procedures.	0.7	\$300	\$210	A2
A2 IT Remediation Project Total:						15.7		\$3,923	
Saginaw Carve-Out Audit									
Henning	Jeffrey M.	JMH	Partner	8/16/2006	Team planning meeting re: Saginaw carve-out audit, approach to scoping, coverage, etc.	1.9	\$525	\$998	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	8/16/2006	Review of working papers Q1 2006 to identify potential issues for the carve-out.	0.6	\$425	\$255	A2
Imberger	Guido	GI	Senior Manager	8/16/2006	Begin planning regarding significance of entities within Saginaw division and their audit scope	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	8/16/2006	Review of 2006 financial discussion (presentation by Saginaw division) for the CFO to identify potential carve-out issues.	2.4	\$425	\$1,020	A2
Henning	Jeffrey M.	JMH	Partner	8/17/2006	Review of preliminary scoping, planning discussions with manager.	1.2	\$525	\$630	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/18/2006	Internal strategy session with J. Henning to discuss key issues and significant action items.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/18/2006	Preparation of agenda for client meeting with J. Perkins (AFD) and Saginaw M&A group to be conducted on the week of 8/21/06.	1.9	\$425	\$808	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/18/2006	Meeting with G. Imberger to provide background on Steering division business, anticipated carve-out audit scope of half-shaft and steering businesses.	2.3	\$425	\$978	A2
Imberger	Guido	GI	Senior Manager	8/18/2006	Define in-scope locations for the carve-out audit Saginaw.	1.6	\$425	\$680	A2
Imberger	Guido	GI	Senior Manager	8/18/2006	Identify potential adjustments/push downs from corporate which need to be incorporated in carve-out financials.	2.4	\$425	\$1,020	A2
Krabill	Aaron J.	AJK	Senior Manager	8/18/2006	Gathering international data for Saginaw carve-out team	1.2	\$425	\$510	A2
Marold	Erick W.	EWM	Senior	8/18/2006	Prepared a preliminary scoping matrix.	2.7	\$250	\$675	A2
Marold	Erick W.	EWM	Senior	8/18/2006	Prepared a preliminary materiality calculation.	2.8	\$250	\$700	A2
Imberger	Guido	GI	Senior Manager	8/21/2006	Review allocations used by KPMG for carve out purposes	0.3	\$425	\$128	A2
Imberger	Guido	GI	Senior Manager	8/21/2006	Revise PM/TE calc in AWS	0.3	\$425	\$128	A2
Imberger	Guido	GI	Senior Manager	8/21/2006	Review created AWS and their content so far	0.8	\$425	\$340	A2
Chamarro	Destiny D.	DDC	Staff	8/22/2006	Create a backup of AWS to give team members.	0.2	\$125	\$25	A2
Chamarro	Destiny D.	DDC	Staff	8/22/2006	Reviewed Materiality calculation documents	0.5	\$125	\$63	A2
Imberger	Guido	GI	Senior Manager	8/22/2006	Generated a workplan for participating staff people	0.8	\$425	\$340	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	8/22/2006	Review already set up AWS for completeness	1.3	\$425	\$553	A2
Tau	King-Sze	KST	Senior	8/22/2006	Discussion with E. Marold on Steering Carve-Out audit setup.	0.2	\$225	\$45	A2
Tau	King-Sze	KST	Senior	8/22/2006	Discussion with G. Imberger to gain further knowledge on this carve-out audit.	0.8	\$225	\$180	A2
Tau	King-Sze	KST	Senior	8/22/2006	Discussion with M. Hatzfeld and G. Imberger regarding the carve-out audit and our approach and the tasks that we need to prepare for next week's audit at the division site.	1.4	\$225	\$315	A2
Chamarro	Destiny D.	DDC	Staff	8/23/2006	Updated AWS file: Carve-out audit in regards to control that are applicable to this audit	2.6	\$125	\$325	A2
Craig	Tashawna N.	TNC	Staff	8/23/2006	Updated AWS file in regards to eliminating those controls that are not applicable to the carve-out Audit.	2.6	\$125	\$325	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/23/2006	Call with J. Perkins (AFD) in preparation for 8/28 strategy session with finance management at Saginaw and Delphi M&A group.	0.8	\$425	\$340	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/23/2006	Planning and knowledge transfer session held with G. Imberger and E. Marold for purposes of ramping-up Guido's knowledge base on the Saginaw carve-out audit project.	2.1	\$425	\$893	A2
Imberger	Guido	GI	Senior Manager	8/23/2006	Review information provided by M. Hatzfeld which e received from J. Perkins and S. Shekell regarding status of carve-out plans and the meeting next Monday	0.6	\$425	\$255	A2
Chamarro	Destiny D.	DDC	Staff	8/25/2006	Draft memo in regards to transferring files from Steering Division AWS to carve-out AWS.	0.4	\$125	\$50	A2
Chamarro	Destiny D.	DDC	Staff	8/25/2006	Copied documents from division AWS to carve out AWS.	1.1	\$125	\$138	A2
Chamarro	Destiny D.	DDC	Staff	8/25/2006	Compared controls between carve-out AWS and division AWS and added controls as necessary.	1.9	\$125	\$238	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/25/2006	Discussion of audit strategy related to auditing allocations from Delphi corp. for carved out financial statements.	1.4	\$425	\$595	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/25/2006	Refinement of international scoping analysis.	1.7	\$425	\$723	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/25/2006	Review of internal financial statements of half-shelf and steering businesses.	2.5	\$425	\$1,063	A2
Imberger	Guido	GI	Senior Manager	8/25/2006	Preparation of email to TSRS to initiate schedule and ensure proper scope for the carve-out audits.	0.2	\$425	\$85	A2
Imberger	Guido	GI	Senior Manager	8/25/2006	Create workprogram for areas to complete for carve-out planning	0.3	\$425	\$128	A2
Imberger	Guido	GI	Senior Manager	8/25/2006	Incorporate worksteps in AWS due to initial audit (first time through prior year financials were not audited on Steering level, just for corporate).	1.3	\$425	\$553	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/28/2006	Call with S. Daniels (M&A) and J. Perkins (AFD) to begin process of defining scope/deliverable for carve-out audit.	1.9	\$425	\$808	A2
Henning	Jeffrey M.	JMH	Partner	8/28/2006	Saginaw carve-out call with team	1.8	\$525	\$945	A2
Imberger	Guido	GI	Senior Manager	8/28/2006	Meeting with Saginaw AFD and KPMG as well as M&A (Delphi) to discuss audit scope for carve-out audit.	2.1	\$425	\$893	A2
Tau	King-Sze	KST	Senior	8/28/2006	Meeting with Delphi management team and KPMG to discuss audit scope.	1.8	\$225	\$405	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/29/2006	Planning with E&Y team for Steering Division carve-out audit.	1.8	\$425	\$765	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/29/2006	Preparation for 8/31 meeting with KPMG to develop understanding of financial modeling used to create 12/31/05 carve-out BS and IS.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/30/2006	Meeting with KPMG, T. Wahl (M&A), and J. Perkins (AFD) to discuss 12/31/05 carve-out.	3.1	\$425	\$1,318	A2
Imberger	Guido	GI	Senior Manager	8/30/2006	Discussion with KPMG (A. Khan) re methodology of creating balance sheet and income statement for haft shaft and steering.	3.4	\$425	\$1,445	A2
A2 Saginaw Carve-Out Project Total:						66.6		\$24,203	
A2 Project Total:						784.2		\$281,555	
Tax - A3									
Kelley	Daniel F.	DFK	Partner	8/7/2006	Scheduling of meeting for bankruptcy tax services discussions with both client and with E&Y team.	1.0	\$660	\$660	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	8/10/2006	Prepare agenda for kickoff call regarding bankruptcy tax project.	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	8/10/2006	Conference call regarding bankruptcy tax project kickoff	0.8	\$660	\$528	A3
Ward	Richard D.	RDW	Executive Director	8/10/2006	Prepare for conference call with Delphi tax department representatives, D. Kelly, C. Tosto and H. Tucker regarding information needs for attribute reduction modeling	0.8	\$660	\$528	A3
Ward	Richard D.	RDW	Executive Director	8/10/2006	Participate in conference call with Delphi tax department representatives, D. Kelly, C. Tosto and H. Tucker regarding information needs for attribute reduction modeling	0.8	\$660	\$528	A3
A3 Project Total:						3.7		\$2,442	
Fee Application Preparation									
Aquino	Heather	HRA	Client Serving Associate	7/31/2006	Correspondence with V. Singleton regarding Delphi July T&E.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/31/2006	Coordination of signed Second Fee Application.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	7/31/2006	Review Second Fee Application received from W. Eguchi.	0.9	\$125	\$113	
Kearns	Matthew R.	MRK	Senior	7/31/2006	Accumulation of information in preparation of fee application	0.8	\$225	\$180	
Rasmussen	Kyle M.	KMR	Intern	7/31/2006	Accumulation of information related to preparation of fee application.	0.1	\$100	\$10	
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Correspondence with V. Singleton regarding Delphi July T&E.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Preparation of July Access database for bankruptcy billing process.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Review July T&E received from V. Singleton; format accordingly for access database import.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Update MASTER Employees and MASTER Code Combo for July invoice.	1.1	\$125	\$138	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Preparation of emails to engagement team regarding Delphi July Time Descriptions for July invoice.	1.2	\$125	\$150	
Aquino	Heather	HRA	Client Serving Associate	8/1/2006	Begin formatting July invoice per Court requirements.	2.7	\$125	\$338	
Asher	Kevin F.	KFA	Partner	8/1/2006	Review of matters related to filing with the Bankruptcy Court	1.6	\$700	\$1,120	
Rasmussen	Kyle M.	KMR	Intern	8/1/2006	Accumulation of information related to preparation of fee application.	0.2	\$100	\$20	
Abraham	Lisa M.	LMA	Intern	8/2/2006	Accumulation of information related to preparation of fee application.	0.5	\$100	\$50	
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Update July invoice per Delphi July Expense Descriptions received from M. Rothmund.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Correspondence with E. Aliff regarding connections check - previous as well as new connections check project.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Correspondence with K. Rasmussen regarding Court invoice files to be formatted per fee committee's request.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Correspondence with team regarding Delphi July time reclasses.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Review [Delphi] Filed - Second Fee Application per W. Eguchi.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	8/2/2006	Work on July invoice.	1.9	\$125	\$238	
Chandler	Chase	CC	Intern	8/2/2006	Accumulation of information in preparation of fee application	0.3	\$100	\$30	
Rasmussen	Kyle M.	KMR	Intern	8/2/2006	Accumulation of information related to preparation of fee application.	0.2	\$100	\$20	
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Update July invoice for A. Ranney's time descriptions received.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Preparation of July invoice - TSRS time separate schedule for S. Pacella review.	0.8	\$125	\$100	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/3/2006	Preparation of Delphi TRAX Detail for end of June to current per S. Pacella.	0.9	\$125	\$113	
Tanner	Andrew J.	AJT	Senior Manager	8/3/2006	Preparation of support for additional billings	0.7	\$475	\$333	
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Correspondence with B. Van Leeuwen, J. Hegelmann and C. Smith regarding Delphi Time Detail requirement per Bankruptcy Court requirements.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Correspondence with J. Hegelmann regarding g Delphi Time Entry description for July invoice.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Preparation of July invoice - Tax time separate schedule for C. Tosto's review.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Correspondence with K. Rasmussen regarding Delphi Time Reclass.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Correspondence with M. Boehm regarding Delphi July Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Correspondence with V. Avila regarding Delphi July Expense Inquiry.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Correspondence with S. Sheckell, A. Conat and K. Hacker regarding Delphi Accounting Assistance Code.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Work on July invoice.	1.2	\$125	\$150	
Aquino	Heather	HRA	Client Serving Associate	8/4/2006	Accumulation of information related to preparation of fee application.	1.3	\$125	\$163	
Boehm	Michael J.	MJB	Manager	8/4/2006	Accumulation of information related to preparation of fee application.	0.8	\$300	\$240	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/4/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Horner	Kevin John	KJH	Staff	8/4/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Marold	Erick W.	EWM	Senior	8/4/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	8/4/2006	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	
Pacella	Shannon M.	SMP	Manager	8/4/2006	Accumulation of information related to preparation of fee application.	0.9	\$300	\$270	
Peterson	Christopher A.	CAP	Manager	8/4/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Rothmund	Mario Valentin	MVR	Staff	8/4/2006	Accumulation of information related to preparation of fee application.	1.0	\$200	\$200	
Sheckell	Steven F.	SFS	Partner	8/4/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Simpson	Jamie	JS	Senior Manager	8/4/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Stille	Mark Jacob	MJS	Staff	8/4/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Aquino	Heather	HRA	Client Serving Associate	8/7/2006	Correspondence with S. Pacella regarding July TSRS Time on July invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/7/2006	Preparation of follow-up emails to individuals regarding Delphi July Time Descriptions.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	8/7/2006	Correspondence with K. Rasmussen regarding [Delphi] Connections Check.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	8/7/2006	Work on July invoice.	1.9	\$125	\$238	
Rasmussen	Kyle M.	KMR	Intern	8/7/2006	Accumulation of information related to preparation of fee application.	0.1	\$100	\$10	
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Correspondence with V. Singleton regarding Updated July T&E.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Preparation of follow-up emails to individuals regarding Delphi July Time Descriptions.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Review update Delphi July T&E provided by V. Singleton to identify any entries not captured on July invoice.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	8/8/2006	Work on July invoice.	1.4	\$125	\$175	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rasmussen	Kyle M.	KMR	Intern	8/8/2006	Working on the Final Connection project to ensure that we don't have connections with subsidiary enties	1.1	\$100	\$110	
Rasmussen	Kyle M.	KMR	Intern	8/8/2006	Accumulation of information related to preparation of fee application.	0.1	\$100	\$10	
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Correspondence with S. Pacella regarding TSRS compliance of time reporting.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Preparation of follow-up emails to individuals regarding Delphi July Time Descriptions.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/9/2006	Work on July invoice.	1.2	\$125	\$150	
Rasmussen	Kyle M.	KMR	Intern	8/9/2006	Working on the Final Connection project	0.2	\$100	\$20	
Rasmussen	Kyle M.	KMR	Intern	8/9/2006	Accumulation of information related to preparation of fee application.	0.2	\$100	\$20	
Rasmussen	Kyle M.	KMR	Intern	8/10/2006	Accumulation of information related to preparation of fee application.	0.1	\$100	\$10	
Aquino	Heather	HRA	Client Serving Associate	8/11/2006	Correspondence with J. Simpson and C. Tosto regarding tax time on July invoice for out of scope billing.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	8/11/2006	Correspondence with K. Rasmussen regarding status of connections check.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/11/2006	Accumulation of information related to preparation of fee application.	1.4	\$125	\$175	
Chowdhry	Kanika	KC	Staff	8/11/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/11/2006	Accumulation of information related to preparation of fee application.	0.4	\$425	\$170	
Horner	Kevin John	KJH	Staff	8/11/2006	Accumulation of information related to preparation of fee application.	0.7	\$125	\$88	
Kearns	Matthew R.	MRK	Senior	8/11/2006	Accumulation of information related to preparation of fee application.	1.0	\$225	\$225	
Marold	Erick W.	EWM	Senior	8/11/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Pagac	Matthew M.	MMP	Manager	8/11/2006	Accumulation of information related to preparation of fee application.	0.6	\$375	\$225	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Peterson	Christopher A.	CAP	Manager	8/11/2006	Accumulation of information related to preparation of fee application.	0.3	\$300	\$90	
Rasmussen	Kyle M.	KMR	Intern	8/11/2006	Accumulation of information related to preparation of fee application.	0.1	\$100	\$10	
Sheckell	Steven F.	SFS	Partner	8/11/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Stille	Mark Jacob	MJS	Staff	8/11/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Aquino	Heather	HRA	Client Serving Associate	8/14/2006	Preparation of emails to various individual's regarding July time descriptions.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	8/14/2006	Update missing July descriptions per emails received.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	8/14/2006	Work on July invoice per J. Simpson.	1.4	\$125	\$175	
Pacella	Shannon M.	SMP	Manager	8/14/2006	Review July hours detail to identify out of scope billing opportunities.	0.8	\$300	\$240	
Simpson	Jamie	JS	Senior Manager	8/14/2006	Review of July invoice - Exhibit D.	1.1	\$425	\$468	
Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Correspondence with J. Simpson regarding final June invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Correspondence with S. Pacella regarding Delphi July Time Descriptions for T. Ellis.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Correspondence with S. Pacella regarding IT Remediation Time on July invoice.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Correspondence with S. Sheckell and J. Simpson regarding Delphi Time & Expense Reporting - DRAFT EMAIL.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Revise July invoice for T. Ellis' updated descriptions per S. Pacella.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Work on July invoice revisions per C. Tosto.	1.1	\$125	\$138	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/15/2006	Work on July invoice revisions per J. Simpson.	1.6	\$125	\$200	
Simpson	Jamie	JS	Senior Manager	8/15/2006	Review of July invoice for bankruptcy court.	1.2	\$425	\$510	
Aquino	Heather	HRA	Client Serving Associate	8/16/2006	Correspondence with K. Gerber regarding Delphi Time & Expense Reporting procedures.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/16/2006	Work on July invoice revisions per J. Simpson.	0.9	\$125	\$113	
Pacella	Shannon M.	SMP	Manager	8/16/2006	Finalized out of scope hours for July and sent to H. Aquino for inclusion in the final invoice.	0.6	\$300	\$180	
Simpson	Jamie	JS	Senior Manager	8/16/2006	Review of July invoice for bankruptcy court.	2.1	\$425	\$893	
Tanner	Andrew J.	AJT	Senior Manager	8/16/2006	Review of additional billing support	0.4	\$475	\$190	
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Correspondence with S. Pacella regarding H. Thomas' Delphi July Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Correspondence with A. Ranney regarding procedure for inputting missing descriptions for August time incurred.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Correspondence with S. Pacella and J. Simpson regarding Delphi Billing Detail - IT (out of scope).	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Preparation of email to G. Imberger regarding Bankruptcy Court requirements for time and expense reporting and charge code.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/17/2006	Update July invoice for H. Thomas' Delphi July Time Descriptions received.	0.5	\$125	\$63	
Asher	Kevin F.	KFA	Partner	8/17/2006	Accumulation of information related to preparation of fee application.	1.1	\$700	\$770	
Chowdhry	Kanika	KC	Staff	8/17/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Peterson	Christopher A.	CAP	Manager	8/17/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Ranney	Amber C.	ACR	Senior	8/17/2006	Accumulation of information related to preparation of fee application.	0.5	\$225	\$113	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	8/17/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Aquino	Heather	HRA	Client Serving Associate	8/18/2006	Review email from W. Eguchi regarding Delphi Project Codes.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/18/2006	Preparation of January-April IT time per S. Pacella and J. Simpson to identify OOS billing.	1.2	\$125	\$150	
Aquino	Heather	HRA	Client Serving Associate	8/18/2006	Accumulation of information related to preparation of fee application.	1.4	\$125	\$175	
Aquino	Heather	HRA	Client Serving Associate	8/18/2006	Work on July invoice revisions per J. Simpson and S. Pacella.	1.9	\$125	\$238	
Boehm	Michael J.	MJB	Manager	8/18/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Horner	Kevin John	KJH	Staff	8/18/2006	Accumulation of information related to preparation of fee application.	0.7	\$125	\$88	
Imberger	Guido	GI	Senior Manager	8/18/2006	Accumulation of information related to preparation of fee application.	0.1	\$425	\$43	
Krabill	Aaron J.	AJK	Senior Manager	8/18/2006	Accumulation of information related to preparation of fee application.	0.5	\$425	\$213	
Marold	Erick W.	EWM	Senior	8/18/2006	Accumulation of information related to preparation of fee application.	0.5	\$250	\$125	
Miller	Nicholas S.	NSM	Manager	8/18/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Pacella	Shannon M.	SMP	Manager	8/18/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Rothmund	Mario Valentin	MVR	Staff	8/18/2006	Accumulation of information related to preparation of fee application.	0.9	\$200	\$180	
Stille	Mark Jacob	MJS	Staff	8/18/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Tosto	Cathy I.	CIT	Partner	8/18/2006	Review of July invoice.	1.4	\$525	\$735	
Simpson	Jamie	JS	Senior Manager	8/20/2006	Review of July Invoice.	1.5	\$425	\$638	
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Correspondence with J. Simpson regarding invoice summaries.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Update July invoice for Tax out of scope provided by J. Hegelmann per J. Simpson.	0.9	\$125	\$113	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/21/2006	Work on July 06 Exhibit D per J. Simpson.	1.6	\$125	\$200	
Hegelmann	Julie Ann	JAH	Senior	8/21/2006	Draft e-mail to J. Simpson re: summary of tax billings for Q1 & Q2 for out of scope items	0.2	\$225	\$45	
Simpson	Jamie	JS	Senior Manager	8/21/2006	Review of July invoice - advisory detail.	1.2	\$425	\$510	
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Preparation of Delphi Tax Time Incurred in August; forward to J. Hegelmann accordingly.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Correspondence with A. Krabill regarding Time in the Netherlands code for invoice purposes.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Correspondence with T. Kerbel and J. Simpson regarding Tatyana's time on July invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/22/2006	Update July invoice for A. Krabill's Time in the Netherlands code.	0.9	\$125	\$113	
Hegelmann	Julie Ann	JAH	Senior	8/22/2006	Discussion with J. Simpson re: D. Kelley's time charged in July.	0.2	\$225	\$45	
Hegelmann	Julie Ann	JAH	Senior	8/22/2006	Telephone discussion with J. Simpson re: Q1& Q2 billing, time incurred, etc.	0.3	\$225	\$68	
Hegelmann	Julie Ann	JAH	Senior	8/22/2006	Revise billing summary to include May activities	0.7	\$225	\$158	
Hegelmann	Julie Ann	JAH	Senior	8/22/2006	Review and summarize billing reports for out-of-scope billings for tax for Jan - April, June & July at the request of audit.	3.1	\$225	\$698	
Krabill	Aaron J.	AJK	Senior Manager	8/22/2006	Meeting with M. Boehm and J. Simpson regarding time detail.	0.3	\$425	\$128	
Krabill	Aaron J.	AJK	Senior Manager	8/22/2006	Analysis of June and July time for Delphi to ensure it is properly coded for billing.	0.4	\$425	\$170	
Simpson	Jamie	JS	Senior Manager	8/22/2006	Review of July invoice time and expense detail.	2.4	\$425	\$1,020	
Aquino	Heather	HRA	Client Serving Associate	8/23/2006	Correspondence with L. Banker regarding Delphi Reclass.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	8/23/2006	Correspondence with J. Simpson and N. Miller regarding Delphi Reclass in July/August.	0.2	\$125	\$25	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/23/2006	Correspondence with M. Kearns, D. Chamarro, J. Simpson and O. Saimoua regarding Delphi expense reclass.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	8/23/2006	Revise July invoice per J. Simpson to include D. Kelley' descriptions, adjusted OOS time, etc.	1.7	\$125	\$213	
Asher	Kevin F.	KFA	Partner	8/23/2006	Review of time related incurred for Q1 and Q2 reviews in connection with Bankruptcy Court requirements	1.3	\$700	\$910	
Hegelmann	Julie Ann	JAH	Senior	8/23/2006	Call with J. Simpson re: question on out-of-scope billing summary	0.1	\$225	\$23	
Hegelmann	Julie Ann	JAH	Senior	8/23/2006	Forward summary of D. Kelley's time to H. Aquino to include in July invoice.	0.1	\$225	\$23	
Hegelmann	Julie Ann	JAH	Senior	8/23/2006	Research and record detail of D. Kelley's time charged in July.	1.0	\$225	\$225	
Pagac	Matthew M.	MMP	Manager	8/23/2006	Reviewing items for additional billings	0.6	\$375	\$225	
Ranney	Amber C.	ACR	Senior	8/23/2006	Accumulation of information related to preparation of fee application.	0.3	\$225	\$68	
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Correspondence with N. Miller regarding Delphi Reclas in July/August.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Correspondence with M. Hatzfeld regarding July Expense Inquiry.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Correspondence with K. Tau, S. Craig and D. Chamarro regarding Delphi Time & Expense Reporting.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Research with J. Simpson regarding T. Kerbel's time in audit code on July invoice.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	8/24/2006	Revise July invoice per J. Simpson.	0.9	\$125	\$113	
Kearns	Matthew R.	MRK	Senior	8/24/2006	Reviewing TRAX report for July and August for incremental billings	0.4	\$225	\$90	
Pagac	Matthew M.	MMP	Manager	8/24/2006	AHG - Revisions to July billing descriptions	0.4	\$375	\$150	
Pagac	Matthew M.	MMP	Manager	8/24/2006	E&C - Revisions to July billing descriptions	0.4	\$375	\$150	
Sheckell	Steven F.	SFS	Partner	8/24/2006	Accumulation of information related to preparation of fee application.	1.2	\$525	\$630	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	8/24/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Simpson	Jamie	JS	Senior Manager	8/24/2006	Review of July invoice	1.8	\$425	\$765	
Aquino	Heather	HRA	Client Serving Associate	8/25/2006	Accumulation of information related to preparation of fee application.	1.2	\$125	\$150	
Boehm	Michael J.	MJB	Manager	8/25/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Ford	David Hampton	DHF	Staff	8/25/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/25/2006	Accumulation of information related to preparation of fee application.	0.3	\$425	\$128	
Horner	Kevin John	KJH	Staff	8/25/2006	Accumulation of information related to preparation of fee application.	0.8	\$125	\$100	
Imberger	Guido	GI	Senior Manager	8/25/2006	Accumulation of information related to preparation of fee application.	0.2	\$425	\$85	
Kearns	Matthew R.	MRK	Senior	8/25/2006	Accumulation of information related to preparation of fee application.	0.4	\$225	\$90	
Krabill	Aaron J.	AJK	Senior Manager	8/25/2006	Accumulation of information related to preparation of fee application.	0.5	\$425	\$213	
Marold	Erick W.	EWM	Senior	8/25/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Miller	Nicholas S.	NSM	Manager	8/25/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Peterson	Christopher A.	CAP	Manager	8/25/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Pritchard	Melinda J.	MJP	Senior	8/25/2006	Accumulation of information related to preparation of fee application.	0.4	\$225	\$90	
Rothmund	Mario Valentin	MVR	Staff	8/25/2006	Accumulation of information related to preparation of fee application.	0.7	\$200	\$140	
Sheckell	Steven F.	SFS	Partner	8/25/2006	Review July invoice for submission to court	1.2	\$525	\$630	
Simpson	Emma-Rose S.	ESS	Staff	8/25/2006	Accumulation of information related to preparation of fee application.	0.5	\$125	\$63	
Tau	King-Sze	KST	Senior	8/25/2006	Accumulation of information related to preparation of fee application.	0.4	\$225	\$90	
Aquino	Heather	HRA	Client Serving Associate	8/28/2006	Correspondence with S. Pacella regarding Delphi July Invoice - Final.	0.3	\$125	\$38	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/28/2006	Foot July invoice for finalization.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	8/28/2006	Revisions to July invoice per S. Sheckell.	1.1	\$125	\$138	
Ranney	Amber C.	ACR	Senior	8/28/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Sheckell	Steven F.	SFS	Partner	8/28/2006	Review July monthly invoice for submission to court	3.6	\$525	\$1,890	
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Correspondence with M. Kearns regarding Omar and Destiny's Flights for July invoice.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Download WIP for Furukawa Hours per N. Miller.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Preparation of list of Omar and Destiny's flights per S. Sheckell.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Correspondence with B. Hamblin regarding June invoice cover sheet.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Correspondence with J. Simpson and S. Sheckell regarding final July Invoice revisions.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Revise July invoice per comments from S. Sheckell and J. Simpson.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Preparation of billing summary for July invoice.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Preparation of timekeeper summary for July invoice.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	8/29/2006	Preparation of July invoice package for all interested parties; send accordingly.	1.6	\$125	\$200	
Pacella	Shannon M.	SMP	Manager	8/29/2006	Send July out of scope invoice to IT SOX PMO.	0.2	\$300	\$60	
Simpson	Jamie	JS	Senior Manager	8/29/2006	Discussions with H. Aquino regarding final invoice for July.	1.1	\$425	\$468	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/30/2006	Delivery of July invoice to J. Dellinger and D. Sherbin.	0.6	\$125	\$75	
Peterson	Christopher A.	CAP	Manager	8/30/2006	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	
Rasmussen	Kyle M.	KMR	Intern	8/30/2006	Accumulation of information related to preparation of fee application.	0.2	\$100	\$20	
Tosto	Cathy I.	CIT	Partner	8/30/2006	Meeting with Heather and Jamie regarding billing procedures.	0.9	\$525	\$473	
Aquino	Heather	HRA	Client Serving Associate	8/31/2006	Accumulation of information related to preparation of fee application.	1.2	\$125	\$150	
Barwin	Kristen N.	KNB	Staff	8/31/2006	Accumulation of information related to preparation of fee application.	1.0	\$125	\$125	
Boehm	Michael J.	MJB	Manager	8/31/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Ford	David Hampton	DHF	Staff	8/31/2006	Accumulation of information related to preparation of fee application.	0.4	\$125	\$50	
Horner	Kevin John	KJH	Staff	8/31/2006	Accumulation of information related to preparation of fee application.	0.7	\$125	\$88	
Marold	Erick W.	EWM	Senior	8/31/2006	Accumulation of information related to preparation for fee application.	0.6	\$250	\$150	
Pikos	Matthew C.	MCP	Staff	8/31/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Pritchard	Melinda J.	MJP	Senior	8/31/2006	Accumulation of information related to preparation of fee application.	0.4	\$225	\$90	
Rasmussen	Kyle M.	KMR	Intern	8/31/2006	Accumulation of information related to preparation of fee application.	0.1	\$100	\$10	
Sheckell	Steven F.	SFS	Partner	8/31/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Simpson	Emma-Rose S.	ESS	Staff	8/31/2006	Accumulation of information related to preparation of fee application.	0.5	\$125	\$63	
Simpson	Jamie	JS	Senior Manager	8/31/2006	Accumulation of information related to preparation of fee application.	0.5	\$425	\$213	
Tau	King-Sze	KST	Senior	8/31/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/1/2006	Accumulation of information related to preparation of fee application.	0.7	\$425	\$298	
Ranney	Amber C.	ACR	Senior	9/1/2006	Accumulation of information related to preparation of fee application.	0.4	\$225	\$90	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Fee Application Preparation Total:						140.5		\$34,315	